

JACKSON COMMUNITY COLLEGE
ACC 115-I1 PAYROLL ACCOUNTING

1/12/2009-3/8/2009

Winter 2008

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Tell me about ACC 115... In ACC 115, you will learn about basic payroll laws, practices and reporting. You will spend lots of time working with payroll problems and calculations. Your book will be a reference or starting point. The heart of our class will be in the discussion/forum area.

How will ACC 115 work as an online class... You will work in two week modules with each module covering about 3 chapters or units of material. During each module you will earn points for posting in discussion/forum, completing unit quizzes and submitting homework. You need Word and Excel to work this class as an online class .

Textbook Warning: Check your book now and make sure that you have all of your pages. This textbook as a used textbook has been known to have pages ripped out and missing. Check it now and make arrangements on Day One if you need to return it.

What can I do to work toward a 4.0 in ACC 115... Start with the textbook to get an overview of each unit's topic and examples. Check online for instructor comments and hints. Practice with the solutions. Post and talk in discussion/forum. Work on the homework. Complete your quizzes. If you work through all of these steps for each module, you will do very well with ACC 115.

What can I do to fail or do poorly with ACC 115... don't print the syllabus, don't read the syllabus, don't post in discussion/forum, don't practice with the solutions, don't complete the homework on time, and don't take the quizzes.

What do I do first?.. go to "Course Materials" in the Online Course and review the following 3 types of files very carefully: (1) syllabus, (2) blank homework files (3) solution file for the alternative exercises. Then, come to discussion/forum and talk about Module 1 activities and assignments.

Bi-Weekly To Do's: During each two-week module you will do the following:

1) Introduction

Use the textbook to get a feel for each unit's topic and examples

Check discussion/forum for instructor's comments and hints

2) Practice

Practice working payroll problems with the SOLUTION file

Make sure you know what you're doing **before** you start your homework

Find the blank homework file you will be using and plan ahead

3) Homework

Use the course schedule to follow assignments closely

Use the book, discussion/forum & blank homework file to complete your work

Your homework represents 70% of your final grade

4) Discussion/Forum

Post your comments and questions in discussion/forum

You must post at least 5 times during each two-week block

Your discussion/forum participation represents about 10% of your final grade

5) Quizzes

As you work through the units, take each unit quiz in Educator

Your quizzes represent 20% of your final grade

GENERAL INFORMATION:

Prerequisites: basic math & writing skills, ENG 085, ENG 090

Catalog Course Description: Accurate payroll records and timely payroll tax reporting are critical elements for all successful businesses. Learn to apply payroll accounting rules and procedures to support business operations. Learn employment and tax laws that affect payroll preparation. Learn the skills, procedures, and concepts necessary to compute a company's payroll. Topics include hiring, gross pay, FICA taxes, income taxes, employee deductions and benefits, payroll accounting, earnings records, tax deposits, unemployment taxes, recording payroll transactions, Form 940EZ, Form 941, reporting employee earnings and special situations.

Required Text Materials: Payroll Records & Procedures, Haddock & Cohen, 5th edition

Other Required Materials: computer access, internet, Word and Excel

Methods to achieve objectives: discussion/forum, practice problems with SOLUTIONS, homework assignments, chapter quizzes and practice using Excel and the Internet

JCC Associate Degree Outcomes (ADO's): The Board of Trustees of Jackson Community College has determined that all JCC graduates should develop or enhance certain essential skills while enrolled in the college. ADO #3 will be addressed in this course, which is the ability to demonstrate computational skills and mathematical reasoning.

Center for Student Success: Tutors (plus additional services for academic success) can be accessed by calling 796-8415 or by stopping by the Center for Student Success, Bert Walker Hall Room 123. Students requiring special assistance (including those affected by the Americans with Disabilities Act) should contact the Center for Student Success. This is the first step in acquiring the appropriate accommodations to facilitate your learning.

COURSE INFORMATION:

Office Hours: Contact me via email any time, or on my cell phone-you may leave a message any time, but I am generally available afternoon and evenings after 3:00PM.

Academic Honesty: Be careful not to plagiarize or copy. Plagiarism is defined in The American Heritage Dictionary as "...using another's ideas as one's own..." All assignments related to this class are to be your own work. On page 17 of the 2006-7 JCC Catalog, academic honesty is defined as "...the ethical behavior that includes (students') producing their own work and not representing others' work as their own..." The consequences of academic dishonesty include failure for the assignment and/or failure in the course overall.

Modules: This 8 week course is split into 4 blocks of 2 weeks or 4 modules. Each module contains about 3 units or chapters of material. You will need to pace yourself to work throughout the 2 week period and not all at once just before the due date hits every 2 weeks.

Discussion/Forum: Your active involvement in the discussion/forum will directly correlate to how well you do with this online class. Use the discussion/forum regularly and frequently. I would recommend that you check in every day to see what's happening, what people are saying and to gauge where you are at with your module assignments. You are required to post a minimum of 5 times per module at 2 points per post. I will be posting a lot and will give lots of feedback. This is where our class happens.

Homework: At the end of each unit or chapter is a series of problems, exercises and questions. Follow the schedule below to know exactly what is required for each module. All assignments are due on Sundays by midnight (see the course schedule below). No points will be awarded for late homework. Use the blank homework files waiting for you online.

Quizzes: Online, you will find 10 unit quizzes. During each two week module, you need to post in discussion, complete your homework and finish your quizzes. These quizzes are set up to be taken ONE TIME ONLY. Each quiz contains ten questions. After you submit, you receive the correct answers. I recommend that you spend some time in discussion and complete your homework BEFORE you take each quiz.

How to Submit Assignments: Watch for specific directions online on how to submit your assignments. Do not e-mail me your work. Please call me directly at 812-7465 if you seem to be having any problems submitting work.

E-Mail/Computer Caution: In general, please use Discussion/Forum and not e-mail. Your questions and comments will help everyone in our class. If you do have a more personal or direct matter and find yourself drawn more to e-mail, please send me that e-mail. Always include your name and class in your e-mail to me. Make sure to save your work and have a back-up copy. Please ask questions and get help early with any concerns you may have including computer problems. Call, e-mail, stop by...I am here to help you!

GRADING POLICY:

Requirements:		Grading Scale:		
		4.0	A	93-100%
Discussion/Forum – 5 posts per MODULE (5 posts X 2 pts each X 4 modules)	40	3.5	AB	88-92%
Homework – 4 assignments total (60 + 80 + 80 + 80 = 300 points)	300	3.0	B	83-87%
Quizzes – 10 total (10 quizzes X 10 pts each = 100)	100	2.5	BC	78-82%
Participation Bonus (pass OR fail, do you regularly participate in the Discussion/Forum for this class?)	10	2.0	C	73-77%
Extra Credit – 20 points max		1.5	CD	68-72%
		1.0	D	63-67%
		0.5	DF	58-62%
Total Points Available	450	0.0	F	0-57%

ACC 115-DL1 – Winter 2009 - COURSE SCHEDULE

<u>Module</u>	<u>Dates</u>	<u>Units</u>	<u>Topic</u>	<u>Homework</u>	<u>PG#</u>	<u>Due</u>
1 Background	01/12/2009 thru 1/25/2009	1	Payroll Laws & Regs	Unit 1 Exercises	13-14	1/25
		2	New Employee Records	Unit 2 Exercises	35-43	
		3	Time & Work Records	Unit 3 Review Exercises Unit 3 Exercises	67-69 71-74	
2 Calculations	1/26/2009 thru 2/8/2009	4	Gross Earnings	Unit 4 Problems Unit 4 Exercises	91-92 93-95	2/8
		5	Payroll Deductions	Unit 5 Problems Unit 5 Exercises	118-121 123-124	
3 Records	2/9/2009 thru 2/22/2009	6	The Payroll Register	Unit 6 Problems Unit 6 Exercises	141-145 147-150	2/22
		7	E'ee Earnings Records	Unit 7 Exercises	167-168	
		8	Paying Employees	Unit 8 Exercises	187-189	
4 Paychecks & Taxes	2/23/2009 thru 3/8/2009	9	Federal Payroll Tax Returns	Unit 9 Problems Unit 9 Exercises	217-218 219-226	3/8
		10	State Payroll Tax Returns	Unit 10 Problems Unit 10 Exercises	249-250 251-256	

Note: This syllabus is not a contract and may be altered to reflect the dynamics of our class.

ACC 115
Extra Credit Option
20 points

APA Website Review:
(American Payroll Association)

1. Go to <http://www.americanpayroll.org/>.
2. Explore the website by clicking on the buttons on the left-hand toolbar
3. Focus on the 2 APA certifications available:
 - Fundamental Payroll Certification
 - Certified Payroll Professional

4. Prepare a 2 page paper responding to the following questions:
(Do not cut and paste from the website. Write using your own words.)

Q1. Name 3 things that you learned at this website overall.

Q2. Describe the Fundamental Payroll Certification.

Q3. Describe the Certified Payroll Professional.

Q4. Describe the difference between the two certifications.

Q5. How does this information affect you? Do you see yourself working in payroll? Are you interested in pursuing either of these certifications? Do you think JCC should include this type of certification within the ACC 115 course?