**JCC OFFICIAL COURSE OUTLINE**

**Course number, title and credits; total time allocation**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Course Number | **ACC 115** | Credits | **2** | Title | **Payroll Accounting** |
|  |  |  |  |  |  |
| Lecture/Discussion | **30** | hrs/semester |  | Lab | **0** | hrs/semester |  | Clinical | **0** | hrs/semester |

**Catalog Description and Pre- and Co-requisites (Same as taxonomy and catalog)**

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. Prerequisites: CIS 101, ENG 085\* and ENG 090\*

**Knowledge, Skills and Abilities Students Acquire from this Course (Educational Objectives)**

1. develop an understanding of personnel and payroll records which provide information required under numerous laws affecting payroll systems
2. describe employee payroll record life from initial application for employment to applications for social security benefits
3. explain various aspects of the Fair Labor Standards Act and other laws that affect payroll operations and employments practices
4. describe basic payroll accounting systems and procedures used in computing wages and salaries and the timekeeping methods used to record time worked
5. explain various phases of the Social Security Act, the federal income tax withholding law, and other laws relating to the payment of wages and salaries
6. practice all payroll operations including preparation of payroll registers, recording accounting entries and preparation of payroll tax returns required
7. complete a computerized payroll project including employee files, company payroll reports, quarterly tax reports and W-2 forms

**Associate Degree Outcomes Addressed in this Course (These must appear in course syllabus.)**

Excerpt from current ACC 115 syllabus:

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 represents student understanding of computational skills and mathematical reasoning.

**Units/topics of Instruction**

Payroll Records, Computing Wages, Social Security Taxes, Income Tax Withholding, Unemployment Compensation Taxes, Analyzing Payroll Transactions, Payroll Project

**Instructional Techniques and Procedures**

Classroom sections include: lecture, discussion, lots of hands-on examples and problems worked together, group work, quizzes, homework and projects

Online sections include: online discussion, practice problems, quizzes, homework and projects

**Instructional Use of Computer or Other Technology**

This course makes use of Excel, Word and Internet.

**Instructional Materials and Costs to Students**

Textbook only

**Skills and abilities students should bring to the course**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | a limited amount of material |  | **X** | basic, pre-algebraic problems |
| Able to read | **X** | an average amount of material | Able to compute |  | simple algebraic problems |
|  |  | an above average amount of material |  |  | higher order mathematical problems |
|  |  |  |  |  |  |
|  |  | relatively easy material |  | **X** | short compositions |
| Able to read | **X** | moderately difficult material | Able to write |  | medium length compositions |
|  |  | technical or sophisticated material |  |  | lengthy compositions |
|  |  |  |  |  |  |
|  | **X** | keyboard skills/familiar with computer |  |  |  |
| Able to use | **X** | computer application | Other necessary  |  |  |
|  technology | **X** | web navigation |  abilities |  |  |
|  |  |  |  |  |  |

**The course is usually scheduled**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Day: |  | Fall |  | Winter |  | Spring |
|  |  |  |  |  |  |  |
| Evening: |  | Fall | X | Winter |  | Spring |
|  |  |  |  |  |  |  |
| Online: | X | Fall |  | Winter | X | Spring |

|  |  |  |
| --- | --- | --- |
| **Prepared by: Suzanne Kiess** |  | **Date: 6/3/2014** |
| **Approved by Dept. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |  | **Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
| **Approved by Dean \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |  | **Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
| **Approved by Curr. Comm. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |  | **Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |

 **(Last names, please) Form Revised 1/2/01**