

**Nashville State Community College
Business, Management and Hospitality
Accounting**

2019 Master Course Syllabus

ACCT2301 – Payroll Accounting

This master course syllabus template is a general guide for providing an overview of each course offered at Nashville State. Each instructor will further clarify specific criteria for grading, classroom procedures, attendance, exams and dates, etc. on his/her individual course syllabus.

Course Information:

Course Title: ACCT 2301 - Payroll Accounting

Credits: 3

Class Hours: 3 Class Hours

An introduction to payroll procedures and laws affecting payroll operations and employment practices, including compliance reporting.

Prerequisite(s): ACCT 1010 and BUSN 1360 with a grade of “C” or higher.

Instructor Information:

Name:

Email:

Office Phone:

Office Location: Office

Hours:

Required Textbook and Other Materials:

Textbook: Payroll Accounting 2019, by Jeanette M. Landin & Paulette Schirmer. (Required).

Published by McGraw-Hill Education bundled with Connect Plus. **ISBN:**
bundle number **978-1260260151**.

The bundle package includes a soft-bound textbook and Connect Plus homework system. The textbook and Connect Plus are packaged together at the NSCC bookstore and can be purchased at the main campus during normal bookstore hours or through the online store. There is an eBook option available with Connect Plus that may be purchased at your course Connect page. The eBook may be used in lieu of the soft-bound copy available at the bookstore.

Once enrolled, all students should verify that they have the correct textbook and materials information by consulting the D2L/NS Online shell for the course. If you are registered with the Access Center and require an alternate format for the textbook and other course materials, please contact the Access Center at 615-353-3721, 615-353-3741, or accesscenter@nsc.edu.

Course Outcomes:

Upon successful completion of this course, students should be able to:

1. Identify the various state and federal laws that affect payroll operations, and describe and utilize records used to collect payroll data.
2. Calculate regular and overtime rates of pay using various acceptable methods.
3. Recognize the FICA tax laws and be able to define wages, apply current FICA and SECA tax rates, identify FICA reporting requirements, and prepare Form 941.
4. Apply the state and federal income tax withholding laws and reporting requirements, compute FIT using percentage and wage bracket methods for various payroll periods, and prepare Forms 941 and W2.
5. Apply the FUTA tax laws, compute the FUTA tax and credits against the tax, calculate and apply an experience-rating system to determine tax rates, and prepare Form 940.
6. Calculate and record payrolls in registers, post to employee's earnings records, create journal entries for payroll and payroll liability transactions and post to the general ledger, and calculate and prepare end-of-period adjustments.

Course Competencies:

The following are detailed course competencies intended to support the course outcomes:

1. Identify the various laws that affect employers in their payroll operations and the recordkeeping requirements of these laws.
2. Recognize the employment procedures generally followed in a Human Resources Department.
3. Recognize the various personnel records used by businesses and know the type of information shown on each form.
4. Identify the *payroll register* and the *employee's earnings record*.
5. Identify the major provisions of the Fair Labor Standards Act.
6. Define *hours worked*, and calculate regular and overtime pay using distinctive compensation plans.
7. Recognize the main types of records used to collect payroll data.
8. Identify employers and employees covered by FICA and SECA law, and the types of compensation that are defined as wages by the law.
9. Apply the current tax rates and wage base for FICA and SECA purposes.
10. Recognize the different requirements and procedures for depositing FICA taxes and income taxes withheld from employees' wages.
11. Prepare Form 941, Employer's Quarterly Federal Tax Return.
12. Recognize the employer-employee relationship, payments defined as wages, and pretax salary reductions as determined by Federal Income Tax Withholding Law.

13. Calculate withholding allowances as determined by the Form W-4 (Employee's Withholding Allowance Certificate) and applicable tax tables.
14. Compute federal income tax withholding using the percentage method and wage-bracket method, and compute withholding on supplementary wage payments.
15. Prepare Form W-2, Wage and Tax Statement.
16. Identify the impact of state and local income taxes on the payroll accounting process.
17. Recognize the intended purpose of funds collected through unemployment taxes.
18. Identify employers and employees who are covered by the Federal Unemployment Tax Act, and the types of compensation that are defined as wages by the law.
19. Compute the federal unemployment tax and the credit against this tax.
20. Compute the state unemployment tax under an experience-rating system.
21. Prepare Form 940, Employer's Annual Federal Unemployment Tax Return.
22. Prepare payroll registers and post to employees' earnings records.
23. Recognize the various deductions—both voluntary and involuntary – that are withheld from employees' gross pay.
24. Create the journal entries to record the payroll and payroll taxes, and post those entries to the general ledger.
25. Create the journal entries to record payroll tax deposits.
26. Compute end-of-period adjustments.

The following are general education competencies intended to support the course outcomes:

- Apply mathematical concepts to problems and situations.
- Know how to locate, evaluate, and use information sources.
- Use critical thinking skills.
- Apply scientific thought processes to a range of situations.

Topics to Be Covered:

1. Chapter 1 Payroll Practices and System Fundamentals: legislation that pertains to Payroll and Business, the legal framework for payroll, ethical guidelines in payroll, contemporary practices, and processing options.
2. Chapter 2 Payroll System Procedures: Overview of payroll procedures and pay cycles, new hire documentation, exempt versus non-exempt workers, pay records and employee file maintenance, internal controls and record retention for a payroll system, employee termination and document destruction procedures.
3. Chapter 3 Gross Pay Computation: Nonexempt workers and minimum wage, compute gross pay for different pay bases, calculate pay based on hours and fractions of hours, calculation of overtime in various situations, creating a payroll register, combination pay methods, and special pay situations.
4. Chapter 4 Fringe Benefits and Voluntary Deductions: Defining fringe benefits within the context of payroll, interpreting Cafeteria plan types, describe fringe benefit exclusion rules, explain fringe benefit valuation rules, and differentiate between pre-tax and post-tax deductions.
5. Chapter 5 Employee Net Pay and Pay Methods: Compute employee net pay, determine federal income tax withholding, compute Social Security and Medicare tax withholding,

calculate state and local income taxes, apply post-tax deductions, and discuss employee pay methods.

6. Chapter 6 Employer Payroll Taxes and Labor Planning: Employer-paid and employee-paid obligations, reporting periods and requirements for employer tax deposits, mid-year and year-end employer tax reporting and deposits, describe payroll within the context of business expenses, relate labor expenses to company profitability, complete benefit analysis as a function of payroll.
7. Chapter 7 The Payroll Register, Employee Earning Records, and Accounting System Entries: Connect the payroll register to the employee earnings record, describe financial accounting concepts, complete payroll-related general journal entries, generate payroll-related general ledger entries, describe payroll effects on the accounting system, and explain payroll entries in accounting reports.
8. Appendix A Continuing Payroll Project: Completion of a payroll for the final quarter of a year, including filing fourth quarter and annual tax reports on appropriate dates.

Course Assessments:

The following performance assessments will be used to demonstrate students' understanding, knowledge and skills: chapter homework assignments to include practice and problems, chapter quizzes, a comprehensive final exam, and a comprehensive payroll performance project.

Grading Policy

Assessment	%
Homework Assignments (Seven Chapter assignments)	25%
Quizzes (Seven Chapter Quizzes)	30%
Final Exam (Comprehensive)	20%
Comprehensive Project	25%
Total	100%

Note: Per Accounting Program policy, in order to progress in the program, a grade of "C" or better must be achieved to enroll in ACCT 2399.

Homework Assignments (25%):

Homework Assignments are located in Connect, and a quick-link is available with each Chapter under the Content tab in NS Online. These assignments may be accessed directly through the Connect Login page. Due dates can be found in the Course Schedule.

Homework must be completed using Connect. Connect is a web-based homework management system. Work completed in Connect is graded electronically and provides immediate feedback upon submission. Homework grades are stored in a private Connect grade book for each student. During the semester, each Connect homework assignment is posted in NS Online.

Please see the section of the User's Guide (under the Content tab in NS Online) entitled "What should I know about the Homework Assignments?" for more information about the assignments and how to register for Connect.

Quizzes (30%):

There will be a quiz associated with each of the seven chapters assigned after completion of all chapter work. The quizzes are located in Connect and will be taken in the classroom in a ground section and in an NSCC Testing Center in a hybrid or online section. Quiz dates can be found in the Course Schedule.

Final Exam (20%):

There will be a comprehensive final exam given which will contain questions based on the course outcomes and competencies listed above in this syllabus. The Final Exam date can be found in the Course Schedule. Please see the section of the User's Guide (under the Content tab in NS Online) entitled "What should I know about the Exam?" for more information on the Exam.

Comprehensive Project (25%):

The semester will conclude with a Comprehensive Project, which will provide you with hands-on experience performing the payroll function for a company for an entire quarter. You will calculate pay and deductions, create and post journal entries, and prepare all applicable tax forms. Due dates can be found in the Course Schedule. Please see the section of the User's Guide (under the Content tab in NS Online) entitled "What should I know about the Comprehensive Project?" for more information.

Make-up procedures for missed assignments and work:

Assessment	Late Work Policy	Feedback Policy
Homework Assignments	No late submissions will be accepted. Partially completed assignments will automatically submit online at the due date.	Immediate feedback provided by the electronic grading system.
Quizzes	Quizzes must be taken when assigned. Any deviations from the schedule for emergencies must be approved by the instructor in advance. One quiz may be replaced by the comprehensive Final Exam score.	Feedback provided by instructor within five business days.
Comprehensive Project	Twenty points will be deducted for each calendar day the Comprehensive Project is turned in after the deadline in the Course Schedule. An early bonus option is available.	Feedback provided by instructor within five business days.

Grading Scale:

Grading Scale	
A	90 – 100
B	80 – 89
C	70 – 79
D	65 - 69
F	under 65
FA	(see below)
FN	(see below)

Attendance Policy and Early Warning System

Students are expected to attend all scheduled classes and laboratories. Absences in a course may affect a student's final grade. The student is responsible for all assigned work in the course regardless of excused or unexcused absences. Tardiness may also affect a student's final grade.

In online courses, attendance is signaled by logging on to the D2L/NS Online shell, participating as prompted (e.g., responding to an instructor's email, posting to a discussion board) and/or completing and submitting assignments. Campus closures do not affect attendance and assignment completion in online courses.

FA

According to NSCC policy, an FA is awarded to students who do not officially withdraw from a course and do not attend after the cut-off date provided in the academic calendar. Please refer to the current academic calendar available on the Nashville State web site, looking for the date that indicates it is the "Last Day to Earn F for Attendance (FA)." Students who stop attending on or before this date receive an FA; students who stop attending after this date receive an F.

For online courses, attendance is defined by submission of assignments. Students who fail a course and whose last assignment is submitted on or before the FA date will earn an FA for the course. Students who fail a course and whose last assignment is submitted after the FA date will earn an F for the course. An FN is assigned to students who do not submit any assignments.

FN

An FN is awarded to students who never attended class.

Technology Statement

Nashville State's classes are considered to be web-enhanced. Faculty have an expectation that students will use a computer and the Internet to complete assignments, engage in online discussions, and access various course materials through D2L/NS Online course shells. Computers are available for student use at each campus during campus open hours.

D2L/NS Online and myNSCC

It is students' responsibility to check D2L/NS Online course shells for all enrolled courses and myNSCC, including student email, on a regular basis. These are the official communication channels between the college and students, who are responsible for the information communicated through those channels. D2L/NS Online contains specific course information and myNSCC contains information important for other purposes.

ADA Compliance Statement

Nashville State complies with the Americans with Disabilities Act (ADA). If you require accommodations for any courses in which you are enrolled, contact the Access Center at 615.353.3741 or 615.353.3721, or e-mail accesscenter@nsc.edu. If you are registered with the Access Center and require an alternate format for the textbook and other course materials, please contact the Access Center.

Classroom Misconduct

Nashville State Community College has a zero-tolerance policy for disruptive conduct in the classroom. Students whose behavior disrupts the classroom will be subject to disciplinary measures. Please review the [Nashville State Student Code of Conduct policy](#). Please be aware that children are not allowed in class or to be left unattended on campus.

Academic Misconduct

Any form of academic dishonesty, cheating, plagiarizing, or other academic misconduct is prohibited. Students are responsible for understanding and abiding by the [Academic Misconduct Policy](#) in the Nashville State Student Code of Conduct. In addition to other possible disciplinary measures that may be applied through regular college procedures as a result of academic dishonesty, the instructor has the authority to assign an "F" or a "zero" for the exercise, paper, or examination, or to assign an "F" for the course. Students may appeal through the appropriate college grade appeal procedures.

If the Testing Center advises of any misconduct during test-taking, a zero will be assigned for that particular assessment. The misconduct could include accessing other websites or materials during the test or the use of a cell phone during a test.

Academic Early Alert System

Nashville State Community College uses an Early Alert System to let students know of a faculty member's concern in one or more of these academic areas: lack of attendance, lack of classroom participation, late or missing assignments, and/or poor performance on assignments/tests. *Please note that Early Alerts do not affect a student's academic standing. If you receive an Early Alert email, please see your instructor and your academic adviser as soon as possible.

RAVE Emergency Alert System

Emergency events can happen at any time and Nashville State Community College wants to be able to notify students if and when they occur. For this reason, all students have been enrolled in the free RAVE alert system. If you have not already done so, please log in at <https://www.getrave.com/login/nsc> to confirm and update your contact information and notification preferences. It is critical that your information be correct so that you will receive any emergency notifications. Your RAVE Username is your NSCC email address. If you've never received an email from RAVE with your password, or if you need to reset your password, select "Forgot your password?" and a new password will be emailed to you. Should the RAVE system indicate "user not found", select Register and create your own RAVE account.

Inclement Weather & Campus Closings

Nashville State will use the RAVE alert system to send a text message to students, staff, and faculty about adjusted hours of operation and/or closings at individual campuses. All students should check the Nashville State web site home page at www.nsc.edu for announcements on campus closures, which may vary from campus to campus. Campus closures will also be announced on local television stations. Students should use their own best judgment in determining whether to report to campus during inclement weather when classes are not cancelled.

Even when campuses are closed, students are still responsible for completing all assigned work. When classes are cancelled, faculty will post online assignments and any additional instructions in the D2L/NS Online course shell. Check D2L/NS Online for a message from your instructor regarding your online assignment requirements. Faculty have discretion over adjusting deadlines or due date for assignments, but students are responsible for completing all assigned work by the due date established by the instructor.

Class Cancellation Policy

If the class is cancelled, the instructor will notify all students by posting in the D2L/NS Online course, e-mailing through D2L/NS Online, and/or by posting a sign on the classroom door. In the event of class cancellation, students must access D2L/NS Online to complete classwork and the assignment that will be posted in the course D2L site.