Nashville State Community College  
Business & Applied Arts Division  
Accounting  

Master Course Syllabus  

This master course syllabus is meant simply as a guide and overview of the course. Each instructor will further clarify their criteria for grading, classroom procedures, attendance, exams and dates, etc. on his/her course syllabus.

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:  

Textbook and Other Materials:  

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.

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.
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.
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.

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: the legal framework of payroll, payroll system ethics, contemporary practices, options for payroll processing, and characteristics of exempt and nonexempt workers.
2. Chapter 2 Payroll System Procedures: Overview of payroll procedures, new hire documentation, employee file maintenance, internal controls for a payroll system, 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, combination pay methods, special pay situations.
5. Chapter 5 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, payroll as a business expense, labor expenses and company profitability, benefit analysis as a function of payroll.
7. Appendix A Comprehensive 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

<table>
<thead>
<tr>
<th>Assessment</th>
<th>%</th>
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<tbody>
<tr>
<td>Homework Assignments (Six Chapter assignments)</td>
<td>25</td>
</tr>
<tr>
<td>Quizzes (6 chapter Quizzes)</td>
<td>30</td>
</tr>
<tr>
<td>Final Exam (Comprehensive)</td>
<td>20</td>
</tr>
<tr>
<td>Comprehensive Project</td>
<td>25</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>100</td>
</tr>
</tbody>
</table>

**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 six chapters assigned after completion of all chapter work. The quizzes are located in Connect and will be taken in the classroom. 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.
Grading Scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Range</th>
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<tbody>
<tr>
<td>A</td>
<td>90 – 100</td>
</tr>
<tr>
<td>B</td>
<td>80 – 89</td>
</tr>
<tr>
<td>C</td>
<td>70 – 79</td>
</tr>
<tr>
<td>D</td>
<td>65 - 69</td>
</tr>
<tr>
<td>F</td>
<td>under 65</td>
</tr>
<tr>
<td>FA</td>
<td>(see below)</td>
</tr>
<tr>
<td>FN</td>
<td>(see below)</td>
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</tbody>
</table>

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.

Per TBR policy, a student who does not officially drop or withdraw from a course, but receives a failing grade, will receive an “FA” if the last day of attendance was earlier than two-thirds into the part-of-term. That date equates to the last day to withdraw from the course.

An FN is awarded to students who never attended class.

Make-up procedures for missed assignments and work:

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Late Work Policy</th>
<th>Feedback Policy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homework Assignments</td>
<td>No late submissions will be accepted. Partially completed assignments will automatically submit online at the due date.</td>
<td>Immediate feedback provided by the electronic grading system.</td>
</tr>
<tr>
<td>Quizzes</td>
<td>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 Final Exam score.</td>
<td>Feedback provided by instructor within five business days.</td>
</tr>
<tr>
<td>Comprehensive Project</td>
<td>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.</td>
<td>Feedback provided by instructor within five business days.</td>
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Attendance Policy
A student is expected to attend all scheduled classes and laboratories. Each instructor will formulate an attendance policy and provide it on the course syllabus. Absences are counted from the first scheduled meeting of the class, and it is the responsibility of each student to know the attendance policy of each instructor in whose class he/she is enrolled. If a student is absent
from a class, he/she should give an advanced explanation to the instructor. 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.

**Academic Early Warning System**
Nashville State Community College has implemented an Early Warning System to notify
students via e-mail about academic problems such as poor classroom attendance, poor
performance on assignments/tests, poor communication skills, late/missing assignments, and/or
lack of classroom participation. Please note that Early Warning Alerts do not affect a student’s
academic standing.

**Student Communication Channels**
It is the student’s responsibility to check D2L and MyNSCC email on a regular basis. These are
the official communication channels between the college and students. Students are
responsible for the information communicated through those channels. D2L contains specific
course information and MyNSCC contains information important for other purposes.

**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 Desire2Learn (D2L) course shells.
Computers are available for student use at each campus during campus open hours.

**ADA Compliance Statement**
Nashville State complies with the Americans with Disabilities Act. If you wish to request any
special accommodations for any courses in which you are enrolled, contact the Access Center
at 615.353.3741 or 615.353.3721.

**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
sanctions. Please consult your Student Handbook for more specific details.

The instructor has primary responsibility for control over classroom behavior and maintenance
of academic integrity. He/she can order temporary removal or exclusion from the classroom of
any student engaged in disruptive conduct or in conduct which violates the general rules and
regulations of the College.

Disruptive behavior in the classroom may be defined as, but is not limited to, behavior that
obstructs or disrupts the learning environment (e.g., offensive language, harassment of students
and professors, repeated outbursts from a student which disrupt the flow of instruction or
prevent concentration on the subject taught, failure to cooperate in maintaining classroom
decorum, etc.), the continued use of any electronic or other noise or light emitting device which
disturbs others (e.g., disturbing noises from beepers, cell phones, palm pilots, lap-top
computers, games, etc.).
Please be aware that children are not allowed in class or unattended on campus.

**Academic Dishonesty (Honor Code)**

Any form of academic dishonesty, cheating, plagiarizing, or other academic misconduct is prohibited. "Plagiarism may result from: (1) failing to cite quotations and borrowed ideas, (2) failing to enclose borrowed language in quotation marks, and (3) failing to put summaries and paraphrases in your own words (A Writer’s Reference 331). Academic dishonesty may be defined as, but is not limited to, intentionally trying to deceive by claiming credit for the work of another person, using information from a web page or source without citing the reference, fraudulently using someone else’s work on an exam, paper, or assignment, recycling your own work from another course, purchasing papers or materials from another source and presenting them as your own, attempting to obtain exams/materials/assignments in advance of the date of administration by the instructor, impersonating someone else in a testing situation, providing confidential test information to someone else, submitting the same assignment in two different classes without requesting both instructor’s permission, allowing someone else to copy or use your work, using someone else’s work to complete your own, altering documents, transcripts or grades, and forging a faculty/staff member’s signature.

In addition to other possible disciplinary sanctions that may be imposed 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.

**RAVE Emergency Alert System**

Emergency events can happen at any time and Nashville State Community College wants to be able 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://getrave.com/login/nscc](https://getrave.com/login/nscc) 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 Policy**

In the event of an inclement weather event, check the Nashville State web site home page at www.nscc.edu for announcements on campus closures. Campus closures will also be announced on local television stations (channels 2, 4, 5, and 17).

When classes are cancelled, an online assignment will be posted in NS Online. Check your NS Online email for a message from your instructor regarding your online assignment requirements. Even though classes may be cancelled, some areas, i.e. Testing Center, may be open. However, you should check before commuting to campus.
The Vice President for Academic Affairs and the Director of Security are responsible for cancellation decisions during an inclement weather event for the Nashville State main campus and the Southeast campus. Cookeville, Waverly, and Dickson Campus Directors will make class cancellation decisions based on conditions in their respective areas. Decisions about class cancellations are based on actual conditions, not forecasts. The perspective used for making decisions is that of the college as an employer, not as a K-12 institution. Students should use their own best judgment in determining whether to report to campus during inclement weather when classes are not cancelled.