Nashville State Community College
Business & Applied Arts Division
Accounting

Master Course Syllabus

ACCT 2200 Payroll Accounting
4 Credits
4 Class Hours

A course designed to cover the payroll procedures and laws that affect payroll operations and employment practices. Students are required to complete all payroll operations for a business including payroll tax returns. Students will also complete a payroll project using payroll software. Prerequisite(s): ACCT 1010 and INFS 1010 with a grade of “C” or higher.

Instructor Information:
Name:
Email:
Office Phone:
Office Location:
Office Hours:

Textbook and Other Materials:
Textbook: Payroll Accounting 2013 Edition Package
ISBN: 978-1-2854-8095-4

A student who purchases the bundle new from the Nashville State bookstore receives a discount on the access code to CengageNOW, the online homework and exam manager. Homework assignments cannot be completed without this access code. A student who has a used book or rented book will have to purchase this access code separately and will not receive the cost benefit of buying them as a bundle.

Course Outcomes:
Upon successful completion of this course, students should be able to:
• Identify the various state and federal laws that affect payroll operations, and describe and utilize records used to collect payroll data.
• Calculate regular and overtime rates of pay using various acceptable methods.
• 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.
• 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.
• 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.
• 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:
• Identify the various laws that affect employers in their payroll operations and the recordkeeping requirements of these laws.
• Recognize the employment procedures generally followed in a Human Resources Department.
• Recognize the various personnel records used by businesses and know the type of information shown on each form.
• Identify the payroll register and the employee's earnings record.
• Identify the major provisions of the Fair Labor Standards Act.
• Define hours worked, and calculate regular and overtime pay using distinctive compensation plans.
• Recognize the main types of records used to collect payroll data.
• Identify employers and employees covered by FICA and SECA law, and the types of compensation that are defined as wages by the law.
• Apply the current tax rates and wage base for FICA and SECA purposes.
• Recognize the different requirements and procedures for depositing FICA taxes and income taxes withheld from employees' wages.
• Prepare Form 941, Employer's Quarterly Federal Tax Return.
• Recognize the employer-employee relationship, payments defined as wages, and pretax salary reductions as determined by Federal Income Tax Withholding Law.
• Calculate withholding allowances as determined by the Form W-4 (Employee’s Withholding Allowance Certificate) and applicable tax tables.
• Compute federal income tax withholding using the percentage method and wage-bracket method, and compute withholding on supplementary wage payments.
• Prepare Form W-2, Wage and Tax Statement.
• Identify the impact of state and local income taxes on the payroll accounting process.
• Recognize the intended purpose of funds collected through unemployment taxes.
• 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.
• Compute the federal unemployment tax and the credit against this tax.
• Compute the state unemployment tax under an experience-rating system.
• Prepare Form 940, Employer's Annual Federal Unemployment Tax Return.
• Prepare payroll registers and post to employees' earnings records.
• Recognize the various deductions—both voluntary and involuntary – that are withheld from employees' gross pay.
• Create the journal entries to record the payroll and payroll taxes, and post those entries to the general ledger.
• Create the journal entries to record payroll tax deposits.
• Compute end-of-period adjustments.
Grading Policy:
Grading Criteria may vary by instructor. Please refer to the syllabus for your course section for the correct information. This information will be supplied by the instructor at the beginning of the course.

Grading Scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Average</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90 - 100</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>80 - 89</td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>70 - 79</td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>65 - 69</td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>0 - 64</td>
<td></td>
</tr>
</tbody>
</table>

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.
Failure to attend class will result in a final course grade of “FA” or “FN” (see explanation below) depending on the individual instructor’s course policy.
FA= failure, attendance-related (unofficial withdrawal) Last recorded date of attendance required.
FN= failure, never attended class (unofficial withdrawal)

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.

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.

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 Student Disabilities Office at 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.

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.

**NOTE:** This syllabus is meant simply as a guide and overview of the course. Some items are subject to change or may be revised at the instructor's discretion. Each instructor will further clarify their criteria for grading, classroom procedures, attendance, exams and dates, etc. on his/her course syllabus.