

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

**Spring 2023 Master Course Syllabus**  
**2301 Payroll Accounting**

The purpose of the syllabus is to inform you how the course is organized, what the expectations are, and how you will be graded. In addition, there is important information about how the college will operate during severe weather and how the college will communicate with you. The syllabus is not a contract. Instead, it is meant to help you succeed in this course. If any of the content changes during the semester, you will be notified.

**Course information:**

Course Title: ACCT 2301 – Payroll Accounting

Credits: 3      Class Hours: 3

**Course Description:**

An introduction to payroll procedures and laws affecting payroll operations and employment practices including compliance reporting. Students should have successfully completed ACCT 1010 and INFS 1010 or BUSN1360 with a grade of “C” or higher.

**Instructor Information:**

**Name:**

**Email:**

**Office Phone:**

**Office Location:**

**Office Hours:**

**Instructor Zoom Room link**

**Course Delivery Method**

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**Required Textbook(s) & Other Materials:**

**Textbook(s):** Payroll Accounting 2023 Edition, Bieg/Toland, published by Cengage bundled with CNOWv2.

**ISBN:** ISBN: 9780357722329

Once you have registered for your courses, you should make sure you have the correct textbook and materials for each course. Before courses begin, you can do this by looking up your courses on the [bookstore’s website](https://www.bkstr.com/nscstore/shop/textbooks-and-course-materials) ( <https://www.bkstr.com/nscstore/shop/textbooks-and-course-materials> ) using your A# or by entering your course information. If you are registered with the Access Center and need an alternate format for the textbook and other course materials, please contact the Access Center at 615-353-3363 or [accesscenter@nsc.edu](mailto:accesscenter@nsc.edu).

**Digital Course Materials:** These ensure you pay less for your course materials and have easy access through D2L throughout the term. When you registered for this course, the charge for these materials appeared on your account. If you decide you do not want to purchase the course materials embedded in NS Online, you can opt out of the program **until the end of the second week of classes**. If you opt out, you will be responsible for purchasing the required course materials on your own. For more information, please visit [www.nsc.edu/dcm](http://www.nsc.edu/dcm).

- **DCM Fee: \$123.75** (Spring 2023)
- Optional Print Upgrade Available at Bookstore: Approximately **\$30-\$40.00**

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**Honors Option:** Honors credit is available in some classes. If you are interested in participating in the Honors Program, please see your instructor within the first four weeks of class.

**Course Outcomes:** At the end of the semester, this is what you should know and/or be able to do:

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, or specific skills or knowledge, intended to help you achieve the course outcomes:

- Identify the various laws that affect employers in their payroll operations and the recordkeeping requirements of these laws.
- Identify the major provisions of the Fair Labor Standards Act.
- 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.
- Recognize the main types of records used to collect payroll data.
- Identify the *payroll register* and the *employee's earnings record*.
- Define *hours worked*, and calculate regular and overtime pay using distinctive compensation plans.
- Identify employers and employees covered by FICA and SECA law, and the types of compensation that are defined as wages by the law.
- Recognize the employer-employee relationship, payments defined as wages, and pretax salary reductions as determined by Federal Income Tax Withholding Law.
- Apply the current tax rates and wage base for FICA and SECA purposes. • 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 wagebracket method, and compute withholding on supplementary wage payments.
- Identify the impact of state and local income taxes on the payroll accounting process.
- Recognize the various deductions—both voluntary and involuntary – that are withheld from employees' gross pay.
- 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.
- Prepare Form W-2, Wage and Tax Statement.
- 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.
- 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.

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 The Need for Payroll and Personnel Records:* Laws that affect employers in payroll operations, recordkeeping requirements, human resource employment procedures, personnel records and related information, payroll registers and employee's earnings records.
2. *Chapter 2 Computing Wages and Salaries:* Major provisions of the Fair Labor Standards Act, definition of hours worked, records used to collect payroll data, calculation of regular and overtime pay, identification of distinctive compensation plans.
3. *Chapter 3 Social Security Taxes:* Identification of persons and services covered under the law, types of compensation defined as wages, application of tax rates and wage base limits for FICA and SECA, requirements and procedures for depositing FICA taxes and income taxes withheld from employees' wages, completion of Form 941, Employer's Quarterly Federal Tax Return.
4. *Chapter 4 Income Tax Withholding:* Coverage under income tax law for determining 1) the employee-employer relationship, 2) payments defined as wages, and 3) kinds of pre-tax salary deductions, purpose of the W-4 form, computation of the federal income tax withheld using alternative methods, the purpose and use of Form W-2, major types of information returns, and the impact of state and local income taxes on the payroll accounting process.
5. *Chapter 5 Unemployment Compensation Taxes:* Basic requirements for classification of employers and employees under the Federal Unemployment Tax Act (FUTA), definition of taxable wages for FUTA, computation of the federal unemployment tax and any related credit reductions, description of the experience-rating system used to

determine employer contributions to state funds, reports required by FUTA, and types of information reports required by state laws.

6. *Chapter 6 Analyzing and Journalizing Payroll:* Recording payrolls in payroll registers and posting to the employees' earnings records, identifying types of deductions from gross pay, journalizing entries to record the payroll and payroll taxes, posting to general ledger accounts, explain payroll tax deposits, and end-of-period adjustments for payroll.
7. *Chapter 7 Payroll Project:* Preparation of payroll registers, maintenance of employees' earnings records, journalizing and posting payroll and payroll tax entries, completion of federal, state, and city tax deposit forms, preparation of quarter-end and year-end payroll tax forms, end-of-year accrual entries for payroll.

### **Course Assessments:**

We will use the following assessments to demonstrate your understanding, knowledge, and skills: discussion postings, adaptive study plans to meld study and practice of course content, chapter homework assignments to include practice and problems, three chapter exams, a comprehensive final exam, and a comprehensive payroll performance project.

### **Grading Policy:**

Discussion Postings (5 required postings) - 5%

Adaptive Study Plans (6-chapter assignments) - 10%

Homework (6-chapter assignments) - 15%

Chapter Exams (3-chapter exams) - 37.5%

Comprehensive Final Exam - 12.5%

Comprehensive Payroll Project - 20%

### **Adaptive Study Plans (10%):**

Adaptive Study Plans should be submitted after reading the textbook/PowerPoint chapter content and prior to working on the homework assignments. They are a combination of video content and related questions which will help students tie the chapter topics to practical application of payroll processing. The questions will include a combination of multiple-choice and problem type questions. The last date the assignments can be submitted for credit is listed on the Course Schedule under the Content tab in NS Online. There will be no late submittal for these assignments.

### **Homework Assignments (15%):**

Homework must be completed from the links found here in D2L in each chapter module. Chapter 1 has one assignment and each chapter after chapter 1 has both a regular homework assignment and a mastery assignment. Work is completed in CNOWv<sup>2</sup>, graded electronically, and provides immediate feedback upon submission. Homework grades are automatically transferred to the D2L gradebook after submission. Homework assignments will consist of questions that are information-based, those which require calculations, and some where tax forms must be filled in. 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.

**Comprehensive Project (20%):**

The semester work 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. Deadlines 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.

**Chapter Exams (37.5%):**

There are three-chapter exams which will cover two chapters per exam based on the course outcomes and competencies listed above in this syllabus. The exam deadline can be found on 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 Assessment?" for more information on these exams.

**Final Exam (12.5%):**

There will be a final exam which covers all chapters based on all course outcomes and competencies listed above in this syllabus. The final exam total weight includes both the assignment in CNOWv<sup>2</sup> and the common assessment quiz here in D2L from the Assessments menu, quizzes option. The exam deadline can be found on 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 Assessment?" for more information on this Exam.

**Grading Scale:**

Letter Grade	Percentage Range
A	90 – 100
B	80 – 89
C	70 – 79
D	65 - 69
F	under 65

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.

**Late Work Policy & Make-up Procedures for Missed Assignments and Work:**

Assessment	Late Work Policy	Feedback Policy
Discussion Postings	No late submissions will be accepted.	Feedback will be posted in the D2L gradebook during the week after the deadline.
Adaptive Study Plans		Immediate feedback provided by the electronic grading system.
Homework Assignments	Twenty points will be deducted for each calendar day the homework assignments are submitted after the scheduled day listed in the Course Schedule.	Immediate feedback provided by the electronic grading system.
Chapter Exams	Twenty points will be deducted for each calendar day the chapter exams are submitted after the scheduled day listed in the Course Schedule.	Total score available after submission. Detailed feedback provided after the final deadline.
Comprehensive Project	An early bonus deadline is available in the course schedule a week prior to the final deadline. A final deadline for the project is set just prior to the final exam.	Totals provided after submission. Detailed feedback provided by the electronic grading system after the final due date.
Final Exam	No late submissions will be accepted. Partially-completed assignments will automatically submit online at the due date.	Feedback provided by the electronic grading system after submission (Totals). Detailed feedback will be available after the due date.

## **FA**

If you stop attending class or if you are in an online class and stop submitting assignments, but do not turn in a withdrawal form by the deadline, you are still enrolled in class. You will be given a grade of FA, which means you have failed due to not attending class and not completing your assignments. 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).” If you stop attending your course after this date, you will receive an F.

## **FN**

An FN is awarded if you have never attended your course or done any of the work in an online course.

## **Attendance Policy**

### **Instructor's Policy**

Each instructor will add their specific attendance policy.

The attendance policy for this course is: Students are expected to adhere to the posted Course Schedule in this online course. The student is responsible for all assigned work deadlines in the course. Initial participation is verified by submitting an introduction discussion posting and registering in the CNOWv<sup>2</sup> assignment management system. \*

In online courses, attendance is further 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.

**For financial aid** purposes, **attendance** is measured by participation in the course. Instructors can determine your level of participation in several ways. Some of those ways are:

- continued attendance
- participation in on-ground or virtual class sessions
- participating in D2L as prompted
- responding to an instructor's email
- posting to a discussion board
- completing and submitting assignments

### **Technology Statement**

- All classes at the College are web enhanced. "Web enhanced" means that components of the course, such as assignments and online discussions, may be located online in the class D2L/NS Online course shell and used in the course, even if the course meets in a classroom on ground.
- You must have access to a computer and an internet connection to complete assignments, engage in online discussions, and access various course materials through D2L/NS Online course shells.
- You may also be required to use free video conferencing platforms (examples: Zoom, Teams, etc.) for course sessions and meetings.
- You will be responsible for appropriate dress while on video. This means that you are expected to dress as if you were in a classroom.
- You will be responsible for a distraction free environment while on video. This means that the professor and others in the course should not be able to hear noise in your home, such as cell



phones, TVs, or barking dogs. The best way to do this is to keep yourself on “mute” until you need to speak.

- You will be responsible for making sure your background is neutral. Keep in mind that students and professors come from all around the world, and you are all a part of our community. Therefore, please avoid having images in your background that may be offensive to your classmates.
- Certain publisher materials, such as textbook figures, may not work on cellphones and may require a laptop or a tablet.
- If you have questions or concerns regarding access to a computer or internet resources, please contact your instructor. Additional information is available on the [access to internet and technology website](#).

### **Computer Labs**

Computers are available for all Nashville State students to use at each campus during open hours. Open computer lab availability may vary from campus to campus.

You should check the NSCC website for current hours of operation.

### **D2L/NS Online and myNSCC**

It is your responsibility to check your email in **both** D2L/NS Online course shells and your @my.nsc.edu (student email) on a regular basis. These are the official communication channels between the college and you. You are responsible for the information communicated through these email channels. D2L/NS Online emails contain specific course information and @my.nsc.edu emails contain important information from college offices, such as Financial Aid.

### **ADA Compliance Statement**

If you need accommodations due to a disability, please do not hesitate to reach out to our Access Center. Disabilities for which you can receive accommodations include documented physical, emotional, and/or learning conditions. Nashville State is committed to supporting your success, and we encourage you to get assistance if needed. If you require accommodations for any courses in which you are enrolled, contact the Access Center at 615-353-3363, or e-mail [accesscenter@nsc.edu](mailto:accesscenter@nsc.edu).

### **Classroom Misconduct**

Disruptive conduct is not allowed in the classroom. Disruptive conduct is any behavior that prevents students from learning and interferes with the ability of the instructor to teach. This may change from course to course; therefore, your individual instructors will give you guidance on what qualifies as “disruptive conduct” in their courses. 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**

You have started this academic journey to prepare for a future career. Because of this, it is important that you learn the materials being presented in your courses. For this reason, cheating, in any form, robs you of your opportunity to learn and master the material that will enable you to succeed in that future career. Nashville State has a clear [Academic Misconduct Policy](#) that you are expected to follow. In

addition, your instructors will clarify what Academic Misconduct looks like and the consequences for violations in each course that you take. The instructor has the authority to assign an “F” or a “zero” for such violations or for the term grade.

If the instructor concludes that a student has submitted work that was not completed by the student, the instructor reserves the right to have a face-to-face meeting with the student to determine if the student has gained enough knowledge to have completed the work submitted.

### **Academic Early Alert System**

If you are not doing well in your course, your instructor may send you an Early Alert through your @my.nsc.edu email. This email will go to your academic advisor and Student Success advisor, as well. If you get an Early Alert, contact your instructor immediately. Instructors send these when they want to help you figure out how to get extra support to pass the course. An Early Alert does not mean that you have already failed the course. Rather, it means you are in danger of failing the course if you do not change your learning strategy. Please use an Early Alert to your advantage and as an opportunity to improve your grade.

### **RAVE Emergency Alert System**

You can log in to this free alert system to receive text messages about emergencies related to NSCC campuses through the [RAVE app \(https://www.getrave.com/login/nsc\)](https://www.getrave.com/login/nsc). The instructions for this are listed below.

- 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.

### **Student Wellness**

Your well-being is important to us. With this in mind, the college has several resources available to provide support when needed:

- [Free tutoring](#) can assist you beyond the classroom to help you make the most of your college education.
- [These resources](#) include NSCC email, scheduling, online courses, textbooks, tech check out and support, computer labs on campuses, academic advising, financial advising, COVID-19 information and procedures on campuses.
- [Services](#) that help with bus passes, food, childcare, textbooks, housing, financial counseling, personal counseling, suicide prevention, health insurance.

### **Equity Statement**

Nashville State Community College strives to ensure that each student receives what that student needs to be successful, with goals of success beyond the classroom. We understand and practice ideals of equity and inclusion for our students by embracing a full spectrum of experiences, viewpoints, and

intellectual approaches in order to overcome barriers to success. **Inclement Weather & Campus Closings**

You get notices about campus closings in these places: text messages from RAVE and [the Nashville State website](#).

Even when campuses are closed, you are still responsible for completing all assigned work. Check D2L/NS Online for a message from your instructor so you do not miss important assignments and due dates, which may change due to the campus closure.

### **Class Cancellation Policy**

Our instructors post messages about cancelling classes in the [D2L/NS Online](#) course shells and/or on the classroom door on campus. These messages can be found in the News and Content section or the Email tab in the online shell. Please check these to be sure that you take advantage of opportunities for learning and points toward your grade.