

**INTRODUCTION TO PAYROLL ACCOUNTING
COURSE SYLLABUS
SPRING 2020**

COURSE TITLE: ACNT 1329 Payroll and Business Tax Accounting

INSTRUCTOR: Vanessa Robison

OFFICE LOCATION: Lubbock Center, Room 120 I
AND PHONE/E-MAIL: 806-716-4637
e-mail: vrobison@southplainscollege.edu (watch spelling!)

OFFICE HOURS:

By Appointment and:
Monday: 2:00pm to 6:00pm
Tuesday: 9:30am to 12:00pm
Wednesday: 12:00 to 12:30pm
Friday: 9:00am to 10:00am

GENERAL COURSE INFORMATION:

A. Course Description: This course is a study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment.

Course Learning Outcomes: The student will develop personnel and payroll records that provide the information required under current laws and process payroll data and tax data and prepare reports.

Course Competencies: Grades are based on quizzes, chapter exams, and a practice set. Practice assignments will be available for mastery purposes. A minimum grade of “D” is required to pass ACNT 1329.

Academic Integrity: It is the aim of the faculty of South Plains College to foster a spirit of complete honesty and a high standard of integrity. The attempt of any student to present as his or her own any work which he or she has not honestly performed is regarded by the faculty and administration as a most serious offense and renders the offender liable to serious consequences, possibly suspension.

Cheating: The course is intended to be completed on an individual basis. Dishonesty of any kind on quizzes, exams or the practice set are examples of cheating. Dishonesty in any form in this class will result in immediate dismissal and an “F” as the final grade.

SCANS and Foundation Skills. The Secretary's Commission on Achieving Necessary Skills (SCANS) was appointed by the Secretary of Labor to determine the skills that young people need to succeed in the world of work. The purpose is to encourage a high-performance economy characterized by high-skill, high-wage employment. Eleven skill areas were identified by the Commission. The Foundation Skills involve reading, writing, and mathematics. The other eight areas refer to workplace skills, such as working with clients and co-workers. POFT 2312 identifies the following:

Foundation Skills: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17

Workplace Skills: 1, 2, 3, 5, 6, 7, 15, 16, 19

Verification of Workplace Competencies: This course will provide practical experience involving payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. This course assimilates information/skills from other courses in the Accounting Associate program, which includes a capstone experience.

II. SPECIFIC COURSE/ INSTRUCTOR REQUIREMENTS

Textbook and other materials:

Payroll Accounting, 2019 Edition,

Bernard J. Bieg; Judith A. Toland

ISBN-10: 1-337-61976-0

ISBN-13: 978-1-337-61976-9

You will need to purchase “Cengage Unlimited”, either through the bookstore or at [Cengage.com](https://www.cengage.com). If you have already purchased Cengage Unlimited for another course, you will be able to use your existing Cengage Unlimited account for this course as well. You only need ONE Cengage Unlimited app purchase. You will need a basic calculator for homework assignments, tests, etc.

FOLLOW LINKS IN BLACKBOARD TO LINK YOUR CENGAGE UNLIMITED ACCOUNT TO THE COURSE!

Attendance Policy: You should be logging on to your Blackboard class at least twice a week in order to complete each module in a timely manner.

Students who enroll in a course but have “Never Attended” by the official census date, as reported by the faculty member, will be administratively dropped by the Office of Admissions and Records. A student who does not meet the attendance requirements of a class as stated in the course syllabus and does not officially withdraw from that course by the official census date of the semester, may be administratively withdrawn from that course and receive a grade of “X” or “F” as determined by the instructor.

It is the student’s responsibility to verify administrative drops for excessive absences through MySPC using his or her student online account. If it is determined that a student is awarded

financial aid for a class or classes in which the student never attended or participated, the financial aid award will be adjusted in accordance with the classes in which the student did attend/participate and the student will owe any balance resulting from the adjustment.

The course will be divided into 6 Modules. Each module will contain discussion boards, quizzes, exams and chapter specific “entries” into the continuing payroll project. Your course grade will be based on the following point scale:

Available Points:	
Introduction on Discussion Board	16 points
Chapter 1 Discussion Board	9 points
Quizzes	60 points
Exams	270 points
Continuing Payroll Project	110 points
Total points available for the course	465 points

Grading Scale-

- A = 416 to 465 points
- B = 370 to 415 points
- C = 323 to 369 points
- D = 277 to 322 points
- F = 276 points or less

COURSE OUTLINE (Complete outline with due dates will be posted on Blackboard)

- CHAPTER 1 The Need for Payroll and Personnel Records
- CHAPTER 2 Computing Wages and Salaries & Continuing Payroll Project
- CHAPTER 3 Social Security Taxes
- CHAPTER 4 Income Tax Withholding
- CHAPTER 5 Unemployment Compensation Taxes
- CHAPTER 6 Analyzing And Journalizing Payroll Transactions

ACCOMMODATIONS: EQUAL OPPORTUNITY: South Plains College strives to accommodate the individual needs of all students in order to enhance their opportunities for success in the context of a comprehensive community college setting. It is the policy of South Plains College to offer all educational and employment opportunities without regard to race, color, national origin, religion, gender, disability or age.

Diversity Statement

In this class, the teacher will establish and support an environment that values and nurtures individual and group differences and encourages engagement and interaction. Understanding and respecting multiple experiences and perspectives will serve to challenge and stimulate all of us to learn about others, about the larger world and about ourselves. By promoting diversity and intellectual exchange, we will not only mirror society as it is, but also model society as it should and can be.

Disabilities Statement

Students with disabilities, including but not limited to physical, psychiatric, or learning disabilities, who wish to request accommodations in this class should notify the Disability Services Office early in the semester so that the appropriate arrangements may be made. In accordance with federal law, a student requesting accommodations must provide acceptable documentation of his/her disability to the Disability Services Office. For more information, call or visit the Disability Services Office at Levelland (Student Health & Wellness Office) 806-716-2577, Reese Center (Building 8) 806-716-4675, or Plainview Center (Main Office) 806-716-4302 or 806-296-9611.

Non-Discrimination Statement

South Plains College does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities. The following person has been designated to handle inquiries regarding the non-discrimination policies: Vice President for Student Affairs, South Plains College, 1401 College Avenue, Box 5, Levelland, TX 79336. Phone number 806-716-2360.

Title IX Pregnancy Accommodations Statement

If you are pregnant, or have given birth within six months, Under Title IX you have a right to reasonable accommodations to help continue your education. To activate accommodations you must submit a Title IX pregnancy accommodations request, along with specific medical documentation, to the Director of Health and Wellness. Once approved, notification will be sent to the student and instructors. It is the student's responsibility to work with the instructor to arrange accommodations. Contact Chris Straface, Director of Health and Wellness at 806-716-2362 or email cstraface@southplainscollege.edu for assistance.

V. ELECTRONIC ASSIGNMENTS: This class will involve the use of the Internet and some access to discussion groups, forums, bulletin boards, e-mail programs and/or chat rooms in order to complete the objectives of this class. Topics assigned by the instructor will be relevant to the objectives of this course.

DISCLAIMER: "This is to notify you that the materials you may be accessing in chat rooms, bulletin boards or unofficial web pages are not officially sponsored by South Plains College. The United States Constitution rights of free speech apply to all members of our community regardless of the medium used. We disclaim all liability for data, information or opinions expressed in these forums.

SCANS COMPETENCIES

RESOURCES: Identifies, organizes, plans and allocates resources.

- C-1 **TIME**--Selects goal--relevant activities, ranks them, allocates time, and prepares and follows schedules.
- C-2 **MONEY**--Uses or prepares budgets, makes forecasts, keeps records, and makes adjustments to meet objectives
- C-3 **MATERIALS & FACILITIES**--Acquires, stores, allocates, and uses materials or space efficiently.
- C-4 **HUMAN RESOURCES**--Assesses skills and distributes work accordingly, evaluates performances and provides feedback.

INFORMATION: Acquires and Uses Information

- C-5 Acquires and evaluates information.
- C-6 Organizes and maintains information.
- C-7 Interprets and communicates information.
- C-8 Uses computers to Process information.

INTERPERSONAL--Works With Others

- C-9 Participates as members of a team and contributes to group effort.
- C-10 Teaches others new skills.
- C-11 Serves clients/customers--works to satisfy customer's expectations.
- C-12 Exercises leadership--communicates ideas to justify position, persuades and convinces others, responsibly challenges existing procedures and policies.
- C-13 Negotiates--Works toward agreements involving exchanges of resources resolves divergent interests.
- C-14 Works with Diversity--Works well with men and women from diverse backgrounds.

SYSTEMS--Understands Complex Interrelationships

- C-15 Understands Systems--Knows how social, organizational, and technological systems work and operates effectively with them
- C-16 Monitors and Correct Performance--Distinguishes trends, predicts impacts on system operations, diagnoses systems' performance and corrects malfunctions.
- C-17 Improves or Designs Systems--Suggests modifications to existing systems and develops new or alternative systems to improve performance.

TECHNOLOGY--Works with a variety of technologies

- C-18 Selects Technology--Chooses procedures, tools, or equipment including computers and related technologies.
- C-19 Applies Technology to Task--Understands overall intent and proper procedures for setup and operation of equipment.
- C-20 Maintains and Troubleshoots Equipment--Prevents, identifies, or solves problems with equipment, including computers and other technologies.

FOUNDATION SKILLS

BASIC SKILLS--Reads, writes, performs arithmetic and mathematical operations, listens and speaks

- F-1 Reading--locates, understands, and interprets written information in prose and in documents such as manuals, graphs, and schedules.
- F-2 Writing--Communicates thoughts, ideas, information and messages in writing, and creates documents such as letters, directions, manuals, reports, graphs, and flow charts.
- F-3 Arithmetic--Performs basic computations; uses basic numerical concepts such as whole numbers, etc.
- F-4 Mathematics--Approaches practical problems by choosing appropriately from a variety of mathematical techniques.
- F-5 Listening--Receives, attends to, interprets, and responds to verbal messages and other cues.
- F-6 Speaking--Organizes ideas and communicates orally.

THINKING SKILLS--Thinks creatively, makes decisions, solves problems, visualizes, and knows how to learn and reason

- F-7 Creative Thinking--Generates new ideas.
- F-8 Decision-Making--Specifies goals and constraints, generates alternatives, considers risks, and evaluates and chooses best alternative.
- F-9 Problem Solving--Recognizes problems and devises and implements plan of action.
- F-10 Seeing Things in the Mind's Eye--Organizes and processes symbols, pictures, graphs, objects, and other information.
- F-11 Knowing How to Learn--Uses efficient learning techniques to acquire and apply new knowledge and skills.
- F-12 Reasoning--Discovers a rule or principle underlying the relationship between two or more objects and applies it when solving a problem.

PERSONAL QUALITIES--Displays responsibility, self-esteem, sociability, self-management, integrity and honesty

- F-13 Responsibility--Exerts a high level of effort and preservers towards goal attainment.
- F-14 Self-Esteem--Believes in own self-worth and maintains a positive view of self.
- F-15 Sociability--Demonstrates understanding, friendliness, adaptability, empathy, and politeness in group settings.
- F-16 Self-Management--Assesses self accurately, sets personal goals, monitors progress, and exhibits self-control.
- F-17 Integrity/Honesty--Chooses ethical courses of action.