

**NORTHEASTERN TECHNICAL COLLEGE
COURSE OUTLINE**

COURSE:	PREFIX:	NO:	EFFECTIVE DATE	NEXT REVIEW DATE
	ACC	150	Fall 2009	Fall 2010
TITLE:			CREDITS	CONTACTS
				CLASS - LAB - TOTAL
Payroll Accounting			3	3 0 3

PREREQUISITES: None

DESCRIPTION: Level I: This course introduces the major tasks of payroll accounting, employment practices, federal, state, and local governmental laws and regulations, internal controls, and common forms and records.

Level II: To develop an understanding of personnel-payroll records; to introduce students to the Fair Labor Standards Act and other laws that affect payroll/employment practices; to describe basic payroll accounting systems and procedures used in computing wages/salaries; to acquaint students with various phases of the Social Security Act, federal income tax withholding law, and other laws relating to payment of wages/salaries; to provide practice in all payroll operations, the preparation of payroll registers, and preparation of the required payroll tax returns.

TEXTBOOK(S) OR ALTERNATIVE: Payroll Accounting, 2009 edition, by Bernard J. Bieg. South-Western College Publishing.

MATERIALS (specifying those to be purchased by student):

Calculator (standard and inexpensive)

COLLATERAL READING: N/A

CLASS MANAGEMENT ACTIVITIES (Attendance, tardies, testing, etc.):

See attached policy statement for Business Division.

RESOURCES (A-V, persons, tools/equipment):

Handouts on related topics
Videotape

INSTRUCTIONAL METHODS TO COMPLETE OBJECTIVES:

Lecture/demonstration
Assigned problems from textbook
Payroll project

COURSE TOPICAL OUTLINE (List topics and sub-topics of course) and
Calendar or approximate length of time devoted to topic.

The following topics will be covered, spending approximately 2 weeks per topic:

The Need for Payroll and Personnel Records
Computing and Paying Wages and Salaries
Social Security Taxes
Income Tax Withholding
Unemployment Compensation Taxes

OBJECTIVES OF COURSE:

1. To help students develop an understanding of personnel-payroll records.
2. To introduce students to the Fair Labor Standards Act and other laws that affect payroll/employment practices.
3. To describe basic payroll accounting systems and procedures used in computing wages/salaries.
4. To acquaint students with various phases of the Social Security Act, federal income tax withholding law, and other laws relating to payment of wages/salaries.
5. To provide practice in all payroll operations, the preparation of payroll registers, and preparation of the required payroll tax returns.

EVALUATIVE METHODS TO APPRAISE OBJECTIVES:

All objectives will be evaluated by written objective tests.

Final grade will consist of:

Chapter/unit tests (minimum of 5)	50%
Assigned problems	20%
Payroll Project or final exam	20%
Class Participation	10%

GRADING SCALE:

90 - 100	=	A
80 - 89	=	B
70 - 79	=	C
60 - 69	=	D
Below 60	=	F

**BUSINESS DIVISION
CLASS/COURSE POLICIES**

ACADEMIC HONESTY:

During a test, as well as on any written assignment, paper, or project, anyone determined to be exchanging information or copying someone else's work will be given a grade of "0" on that work and will face further disciplinary action. Collusion is defined as the unauthorized collaboration with any other person in preparing work offered for credit. This, as well as plagiarism, the appropriation of any other person's work offered for credit, will also be subject to a grade of "0" on the work and further disciplinary action. Please refer to the Student Code Book, "Academic Dishonesty" section, pp. 9-10.

ABSENCES:

Twenty per cent of total classroom hours will be the maximum amount allowed. There are no excused absences except those verified by other instructors for field trips or school-related assignments. A student with a doctor's excuse will be able to make up missed work, but the absence is still counted toward the nine. See Tardies below.

MAKEUP TESTS:

Makeup tests without penalty will be given at the discretion of the instructor. This will require the student to give a valid reason for missing the test and must be requested in advance unless for family death or verified illness. Makeup tests other than these will be given at the discretion of the instructor and will be assessed a 10 point penalty.

TARDIES:

A student is tardy if he/she arrives for class after the instructor has checked the class roll. Three tardies will count as one absence. Any student who shows up for class more than ten minutes late (twenty minutes for night classes) will be counted as absent from that class. Makeup work for 3 tardies may be allowed at the discretion of the instructor.

ASSIGNED WORK:

If an assignment is given to the class while a student is absent, he/she is required to turn in the work on the first day back in class.

CLASSROOM ETIQUETTE:

An integral part of an education is developing a sense of integrity and responsibility not only toward ourselves but also toward others. In the classroom, as on the job or in your home, exhibiting appropriate behavior reflects on your character. Arriving late to class, being unprepared, inappropriate talking while class is in

session, etc., negatively reflect on you and your fellow students. Please be considerate.

STUDENTS WITH DISABILITIES:

Students with disabilities are encouraged to contact the Vice-President for Student Services to discuss needs or concerns as they pursue an academic program and participate in campus life. The Vice-President for Student Services will provide guidance regarding official documentation of disabilities and/or accommodation of needs. (See *Catalog*, Page 14).