



## Payroll Accounting

ACC 115-40

Fall 2018

**Number of Credits:** 2

**Office:** n/a

**Days Class Meets:** ThursdayNight

**Contact Phone:** n/a

**Meeting Times:** 6:00pm – 8:18pm

**Contact Email:** frostshanonl@jccmi.edu

**Location:** North Campus Room 202

**Office Hours:** n/a

**Instructor:** Shanon Frost

**Online:** CengageNow & JetNet

### Text

Payroll Accounting 2018 with CengageNOW instant access code by Bieg and Toland  
Available in Paperback, Loose-Leaf, or Digital. See JC Bookstore for versions and pricing.

*NOTE: You MUST have the updated 2018 edition. Older editions will not work!*

### Course Description

Accurate payroll records and timely payroll tax reporting are critical elements for all successful businesses. Learn to apply payroll accounting rules and procedures to support business operations. Learn employment and tax laws that affect payroll preparation. Learn the skills, procedures, and concepts necessary to compute a company's payroll. Topics include hiring, gross pay, FICA taxes, income taxes, employee deductions and benefits, payroll accounting, earnings records, tax deposits, unemployment taxes, recording payroll transactions, Form 940EZ, Form 941, reporting employee earnings and special situations.

### Pre-requisites

CIS 101, ENG 085 and ENG 090

## Academic Honesty Policy

Academic Honesty is defined as ethical behavior that includes student production of their own work and not representing others' work as their own, by cheating or by helping others to do so.

**Plagiarism is defined as the failure to give credit for the use of material from outside sources.**

**Plagiarism includes but is not limited to:**

- Submitting other's work as your own
- Using data, illustrations, pictures, quotations, or paraphrases from other sources without adequate documentation
- Reusing significant, identical or nearly identical portions of one's own prior work without acknowledging that one is doing so or without citing this original work (self-plagiarism)

**Cheating is defined as obtaining answers/material from an outside source without authorization.**

**Cheating includes, but is not limited to:**

- Plagiarizing in any form
- Using notes/books/electronic material without authorization
- Copying
- Submitting others' work as your own or submitting your work for others
- Altering graded work
- Falsifying data
- Exhibiting other behaviors generally considered unethical

Allowing your work to be submitted by others

## Special Learning Needs

Students requiring special assistance (including those affected by the Americans with Disabilities Act) should contact the Center for Student Success at 517-787-0800. This is the first step in acquiring the appropriate accommodations to facilitate your learning. I am willing to work with you to accommodate any of your individual learning needs. However, I need to know of any requests in advance in order to make necessary arrangements.

## JC Technology

If you have trouble with your JC login or other computer issues, please contact the JC Solution Center at 517-796-8539. When e-mailing your instructor, please include your first and last name and put "ACC 231" in the subject line. Always save and back-up your files. Have a back-up technology plan in case your regular computer has problems. Please ask questions and get help early with any concerns you may have including technology problems.

## HQV Grades for JC

To comply with college policy and federal regulations, you will be assigned HQV grades at approximately one week, two weeks, and eight weeks. The grades assigned are letters with the following meanings:

- **V = VERIFY** This means that I verify that you are participating in the class. You are participating in the class and submitting acceptable work.
- **H = HELP** This means that you are participating, but your work shows that you may need some help in order to complete the class successfully. If you receive an H grade, you will be contacted by the Center for Student Success and offered tutoring services.
- **Q = QUIT** This means that you have effectively quit the course. You are not participating in the class and also not submitting work. The Q grade withdraws you from the course. The instructor can only issue a Q grade on these 3 dates.

## JC Course Objectives for Acc 115

1. Develop an understanding of personnel and payroll records which provide information required under numerous laws affecting payroll systems
2. Describe employee payroll record life from initial application for employment to applications for social security benefits
3. Explain various aspects of the fair labor standards act and other laws that affect payroll operations and employments practices
4. Describe basic payroll accounting systems and procedures used in computing wages and salaries and the timekeeping methods used to record time worked
5. Explain various phases of the social security act, the federal income tax withholding law, and other laws relating to the payment of wages and salaries
6. Practice all payroll operations including preparation of payroll registers, recording accounting entries and preparation of payroll tax returns required
7. Complete a computerized payroll project including employee files, company payroll reports, quarterly tax reports and w-2 forms

## Grading

Grades will be determined based on the following factors: Exams, Homework, Matching Terms and a Final Project. The point allocation is as follows:

Matching Terms	60 (10 points each)
Homework	150 (25 points each)
Exams	300 (100 points each)
Final Project	100
Total	610

## Letter Grades

The points you earn in the class will be factored into a percentage. The final percentage will earn the following letter grades:

Grading Scale:		
4.0	A	93-100%
3.5	AB	88-92%
3.0	B	83-87%
2.5	BC	78-82%
2.0	C	73-77%
1.5	CD	68-72%
1.0	D	63-67%
0.5	DF	58-62%
0.0	F	0-57%

**NOTE:** All grades will be posted under the “Grades” link on JetNet. If you email me asking what your current grade is, I will refer you to this link.

## Absences

If you miss a class, you will not lose any participation points, however, you will miss out on the lecture and assignment for that day. You will be responsible for covering any missed information on your own. I will not redo the entire lecture for you. If you need to be absent for any reason, you must review the material on your own.

## Late Work

There is NO provision for late work. All assignments must be completed and turned in no later than the date stated on the class schedule. If you have an extraordinary circumstance in which you must miss class, proper documentation is required in order to make up the missed assignment. NO EXCEPTIONS!

## Matching Terms

All matching assignments will be completed using the CengageNOW online program. The assignments are accessible through the "Matching Terms" link on the BlackBoard site. The assignment for each chapter is available online only. You must click on the term, then click on the definition. You will then see a line running from one to the other. This is how you match the terms to the definitions. The assignment must be submitted by **6:00pm EST** on the day we cover that specific chapter. Please see the course schedule for accurate due dates.

## Homework

All homework assignments will be completed using the CengageNow online program. The assigned problems for each chapter are available online only. The assignments must be submitted by **6:00pm EST** on the day we take the exam for those chapters. Please see the course schedule for accurate due dates.

## Exams

Exams will be taken by hand in class on the scheduled exam dates. You will be given the entire class period to complete the exam. If you miss an exam, you must have an extraordinary circumstance (i.e. car accident, hospital, death in family) in order to make up the test. Proper documentation is required for the make-up. Having the sniffles, having to work, or on vacation are not valid excuses.

## Final Project

The Final Project will be completed using the requirements and information contained in "Continuing Payroll Problem A" found at the end of each chapter. The continuing project begins in Chapter 2 and is completed in Chapter 6. It is meant to be completed using the Excel program, so that you can learn how to complete the payroll process by hand if necessary. This To turn in the assignment, you will need to upload your Excel file on the JetNet site **EMAILED ASSIGNMENTS WILL NOT BE ACCEPTED! PRINTED ASSIGNMENTS WILL NOT BE ACCEPTED!** You will have 2 full weeks in class to work on it. The entire project is due on the last day of the semester.

## Acc 110 Class Schedule

**Thursday 6:00pm – 8:18pm**

<b>Date</b>	<b>Chapter</b>	<b>Topic</b>	<b>Assignments Due</b>
9/27	N/A	Orientation	None
10/4	1	The Need for Payroll and Personnel Records	Chapter 1 Matching Terms
10/11	2	Computing Wages and Salaries	Chapter 2 Matching Terms
10/18	1 & 2	<b>EXAM 1</b>	Homework Chapters 1 & 2
10/25	3	Social Security Taxes	Chapter 3 Matching Terms
11/1	4	Income Tax Withholding	Chapter 4 Matching Terms
11/8	3 & 4	<b>EXAM 2</b>	Homework Chapters 3 & 4
11/15	5	Unemployment Compensation Taxes	Chapter 5 Matching Terms
11/22	N/A	<b>NO CLASS</b>	Thanksgiving!
11/29	6	Analyzing and Journalizing Payroll	Chapter 6 Matching Terms
12/6	5 & 6	<b>EXAM 3</b>	Homework Chapters 5 & 6
12/13	ALL	Payroll Project	None
12/20	ALL	Payroll Project	Project Due At End Of Class