

**INTRODUCTION TO PAYROLL ACCOUNTING
COURSE SYLLABUS
FALL 2021**

DEPARTMENT: Business Administration
COURSE NUMBER: ACNT 1329
COURSE TITLE: Payroll Accounting
INSTRUCTOR: Vanessa Robison, CPA, Business Administration Department
OFFICE: Lubbock Center, Office Number 120-I
OFFICE HOURS: Monday: 10:30-12:30pm and 2:00-5:00pm
Wednesday: 10:00-12:00pm
Friday: 8:30-9:30 am
And by appointment
TELEPHONE: 806-716-4637
E-MAIL: vrobison@southplainscollege.edu (Use for after hours and weekends only)

Note: The instructor reserves the right to modify the course syllabus and policies, as well as notify students of any changes, at any point during the semester.

I. GENERAL COURSE INFORMATION:

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. Textbook/Course Access Requirements

Special Note: If you have been charged for "TextBook" in your tuition from other courses, you will not need to purchase a separate Cengage Unlimited Card for this course. I will be posting instructions in Blackboard on how to access the course.

Textbook and other materials: CENGAGE UNLIMITED REQUIRED (if you have other courses that use Cengage Unlimited, you do not have to purchase Cengage Unlimited again...one purchase for all courses!)

See the textbook and ISBN on next page. This is the book that you access through **CENGAGE UNLIMITED** if you have not been charged to TextBook in your tuition for another class!!!

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

III. Grades and Point Allocations:

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

IV. 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

V. 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.

STUDENTS will be responsible for dropping the class if you are failing the class and do not want an “F” on your transcript. I will not drop anyone from the course because you stop coming or stop logging into Blackboard and complete assignments. A grade will be reported at the end of the semester based on the points that you earn.

VI. GENERAL SPC POLICIES

Accommodations and 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 the Director of Health and Wellness at 806-716-2362 or [email cgilster@southplainscollege.edu](mailto:cgilster@southplainscollege.edu) for assistance.

Campus Concealed Carry:

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in South Plains College buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and South Plains College policy, license holders may not carry a concealed handgun in restricted locations. For a list of locations and Frequently Asked Questions, please refer to the Campus Carry page at: <http://www.southplainscollege.edu/campuscarry.php>

Pursuant to PC 46.035, the open carrying of handguns is prohibited on all South Plains College campuses. Report violations to the College Police Department at 806-716-2396 or 9-1-1.

SPC Tutors

Tutoring is FREE for all currently enrolled students. Make an appointment or drop-in for help at any SPC location or online! Visit the link below to learn more about how to book an appointment, view the tutoring schedule, get to know the tutors, and view tutoring locations.

<http://www.southplainscollege.edu/exploreprograms/artsandsciences/teacheredtutoring.php>

Tutor.com

You also have 180 FREE minutes of tutoring with tutor.com each week, and your hours reset every Monday morning. Log into Blackboard, click on the tutor.com link on the left-hand tool bar and grab a session with a tutor. You can access tutor.com tutors during the following times:

Monday – Thursday: 8pm-8am

6pm Friday – 8am Monday morning

If you are experiencing any of the following symptoms please do not attend class and either seek medical attention or get tested for COVID-19.

- Cough, shortness of breath, difficulty breathing
- Fever or chills
- Muscles or body aches
- Vomiting or diarrhea
- New loss of taste and smell

Please also notify DeEtte Edens, BSN, RN, Associate Director of Health & Wellness, at dedens@southplainscollege.edu or 806-716-2376.

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.