

BA 177: Payroll Accounting CRN 42415

Syllabus Spring 2019

Instructor: Mary Vedaa

MKH 107 T, R 10:00 am – 11:20 am

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Office Hours: MKH-117 MW 12:00 – 1:00 and by appointment

REQUIRED MATERIAL

1. Payroll Accounting, by Bieg & Toland, 2019 edition, (includes CengageNow online course software access code when purchased at the bookstore).
2. Thumb drive to keep your copy of the Excel files.

COURSE DESCRIPTION: Designed to reinforce and supplement payroll skills in both manual formats and computerized formats. Prerequisite: BA 111 Practical Accounting I or BA 211 Principles of Accounting: Financial

In this course, the student will:

- Compute the income tax withholding from employee wages.
- Calculate employee's withholding for IRS Form W-4.
- Determine employer's quarterly estimated payments.
- Describe how the Federal Insurance Contributions Act (FICA) is applied by employers.
- Describe the federal deposit system and how the Electronic Federal Tax Payment System is used by employers.
- Describe the difference between employees and independent contractors.

COURSE DESIGN: Your instructor will present the learning objectives for Chapters 1-6 in class along with in-class practice (ungraded) exercises. Selected exercises at the end of Chapters 2-6 are assigned as **homework** in “CengageNow” online, your online course support program. These homework assignments must be completed online. Ch. 1 homework is the only chapter not assigned in Cengage and is submitted on paper.

Homework assignments are due at the start of class per the schedule. Late homework will not be accepted.

Following the review of each chapter’s assigned homework, an **Achievement Test** will be administered in class on an open-book, open-note basis. If you find that you cannot attend class on an Achievement Test date, please make arrangements AHEAD OF TIME to make up the test. **If a student misses an Achievement Test and has not made prior arrangements to make it up, the test grade will be reduced 20% (late penalty).** Achievement Tests must be made up **within one week** of the Achievement Test date. After that, the student will forfeit the test. Exceptions may be made for emergency situations. Since the Achievement Tests will require looking up several answers in the required text, reading each chapter in advance will help students maximize their scores.

Chapter 7 is comprised of a **Payroll Project** that is due June 4 at the start of class.

There will be an open-book, open-note comprehensive final exam administered per LBCC’s final exam schedule. A thorough review for the final exam will be presented on the last class day.

GRADING:

| <u>Component</u> | | <u>Point Totals</u> |
|-------------------|------------------------------|---------------------|
| Homework | (Chapters 1- 6; 100 pts. ea) | = 600 points |
| Achievement Tests | (Chapters 1- 6; 100 pts. ea) | = 600 points |
| Project | | = 100 points |
| Final Exam | (Ch 1-7) | = <u>200 points</u> |
| | TOTAL | 1,500 points |

Letter grades will be assigned according to the following table:

| | |
|---|--|
| A | 90 – 100% of the total possible points |
| B | 80 – 89% |
| C | 70 – 79% |
| D | 60 – 69% |
| F | Below 60% |

How to be successful in this class:

- Read assigned chapters ahead of in-class presentations.
- Do Self-Study Quizzes throughout the chapters. Solutions are at the end of each chapter.
- Review the slides in Cengage.
- Attend class regularly.
- Begin homework assignments ahead of the due dates.
- Review exercises that we cover in class.
- **Do not fall behind.** Ask questions in class if a concept or process is not clear.
- Meet with me if you need individual instruction.
- Have access to a **stable internet connection.**
- Take advantage of the accounting lab MKH 104.
- Attend the final exam review class session.

Veterans:

Veterans and active duty military personnel with special circumstances are encouraged to communicate these, in advance if possible, to the instructor.

Academic Integrity:

Students are expected to follow College policies regarding academic integrity as articulated in the Students Rights and Responsibilities Handbook [<http://www.linnbenton.edu/studentrights/standards.html>]. You will receive an F in the course if you are found to be involved in academic dishonesty (cheating, plagiarism, etc.).

Center for Accessibility Resources:

Students who may need accommodations due to documented disabilities, who have medical information which the instructor should know, or who need special arrangements in an emergency should speak with their instructor during the first week of class. If you believe you may need accommodations but are not yet registered with the Center for Accessibility Resources (CFAR), please visit the [CFAR Website](#) for steps on how to apply for services or call 541-917-4789.

LBCC Comprehensive Statement of Nondiscrimination

LBCC prohibits unlawful discrimination based on race, color, religion, ethnicity, use of native language, national origin, sex, sexual orientation, marital status, disability, veteran status, age, or any other status protected under applicable federal, state, or local laws. (for further information <http://po.linnbenton.edu/BPsandARs/1015%20-%20Nondiscrimination%20Policy.pdf>)

Syllabus

This syllabus and outline are together a guide and not a contract. They may change during the term. If things do not make sense, please talk with me. As changes are made, I will announce them in class. Not reading the syllabus or keeping up to date on changes does not constitute a valid excuse for missing a due date.

CLASS SCHEDULE & ASSIGNMENTS:

| | | |
|---------|--------------|---|
| Week 1 | 4/2 | Course Introduction / Review Payroll Basics / Chapter 1 Introduction Ch. 1 CengageNow Assignment: the Matching quiz pg. 1-27 and Ch. 1 pg. 1-27 to pg. 1-28 Questions for Review, numbers 1-20, due at start of class on 4/4. Turn in a hard copy start of class 4/4. |
| | 4/4 | Review Chapter 1 assignments. Chapter 1 Achievement Test. |
| Week 2 | 4/9 | Review Chapter 1 Achievement Test. Chapter 2 Introduction Ch. 2 CengageNow Assignments: 2-1B, 2-12A, 2-15B, 2-17A, 2-20B; due by 10:00 am on 4/11. |
| | 4/11 | Review Chapter 2 assignments. Chapter 2 Achievement Test. |
| Week 3 | 4/16 | Review Chapter 2 Achievement Test. Chapter 3 Introduction Ch. 3 CengageNow Assignments: 3-1A, 3-3A, 3-5A, 3-8A, 3-9A, 3-11A, 3-15A, due by 10:00 am on 4/18. |
| | 4/18 | Review Chapter 3 assignments. Chapter 3 Achievement Test. |
| Week 4 | 4/23 | Review Chapter 3 Achievement Test. Chapter 4 Introduction Ch. 4 CengageNow Assignments: 4-3A, 4-4A, 4-5A, 4-12A, 4-13A (parts 1 and 2); due by 10:00 am on 4/25. |
| | 4/25 | Review Chapter 4 assignments. Chapter 4 Achievement Test. |
| Week 5 | 4/30 | Review Chapter 4 Achievement Test. Chapter 5 Introduction Ch. 5 CengageNow Assignments: 5-1A, 5-2A, 5-4A, 5-8A, 5-14A, 5-17A; due by 10:00 am on 5/2. |
| | 5/2 | Review Chapter 5 assignments. Chapter 5 Achievement Test. |
| Week 6 | 5/7 | Review Chapter 5 Achievement Test. Chapter 6 Introduction Ch. 6 CengageNow Assignments: 6-1A, 6-3A, 6-4A, 6-10A, 6-11A, 6-15A; due by 10:00 am on 5/9. |
| | 5/9 | Review Chapter 6 assignments. Chapter 6 Achievement Test. |
| Week 7 | 5/14 5/16 | Review Chapter 6 Achievement Test. Introduce Payroll Project. Work on Payroll Project in class. |
| Week 8 | 5/21 5/23 | Work on Payroll Project in class. Work on Payroll Project in class. |
| Week 9 | 5/28 5/30 | Work on Payroll Project in class. Work on Payroll Project in class. |
| Week 10 | 6/4 6/6 | Payroll Project due at 10:00 am. Review Payroll Project. Final Exam Review Session. |
| Week 11 | | Final exam, chapters 1 – 7, Tues. June 11, 9:30 am – 11:20 am in the regular classroom. |