

BA 177: PAYROLL ACCOUNTING (CRN 48803)

Linn-Benton Community College - Spring 2017

Three Credits / Meets MW 2:30 – 3:50 pm / MKH-207

Instructor: Chris Ruderman

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OFFICE HOURS

M/W: 1:30 – 2:20 pm

Fridays after 1:30 pm by appointment

REQUIRED TEXT

1. Payroll Accounting, by Bieg & Toland, 2017 edition, Chapters 1-7
2. **Bring a thumb drive to each class, with your copy of the Excel workbook file**

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

COURSE DESIGN: Your instructor may introduce the learning objectives for Chapters 1-6 with a brief PowerPoint in class. Selected “Questions for Review” (for Ch. 1 only) and selected “Practical Problems” at the end of Chapters 2-6 are assigned as homework in “CengageNow”, your online course support program. There will be time available in class to work on CengageNow assignments, and to seek help when needed. **Your Instructor will also provide a master Excel file containing templates for several (but not all) of the Excel problems assigned in the “CLASS SCHEDULE & ASSIGNMENTS” section at the end of this syllabus. You will need a thumb drive to save your copy of the master Excel workbook file; (and your work) as you progress in the class.** Student solutions for the Chapter 1 “Questions for Review” are to be prepared and submitted on paper, using MS Word. You do not need to restate the assigned questions that appear in your text; simply provide your responses. **To be of best use to you, complete your homework before the start of the class that it is scheduled to be reviewed in. Each Chapter’s homework assignments (Chapters 1 – 6) are worth 7% of your final grade (42% total). Late homework will not be accepted for credit. A detailed class & assignment schedule is provided at the end of this syllabus.**

Following the review of each chapter’s assigned homework in class, an Achievement Test will be administered in class on an open-book basis. **Each Chapter’s Achievement Test (Chapters 1 – 6) is worth 7% of your final grade (42% total).** 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 can be worked on continuously throughout the course. Completion of the Payroll Project is the culmination of the course, and there is no final exam. **Students will complete the Payroll Project using an Excel Spreadsheet Template (provided). The Payroll Project is worth 16% of your final grade. All students have the option of completing assignments, Achievement Tests, and the Payroll Project ahead of schedule, at whatever pace is desired.**

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GRADING: This class is graded A-F. The final course grade will be determined as follows:

<u>Component</u>		<u>Point Value</u>		<u>% Weight</u>
Homework	(Chapters 1- 6; 100 pts. ea)	600 points	@	42% (7% each)
Achievement Tests	(Chapters 1- 6; 100 pts. ea)	600 points	@	42% (7% each)
Payroll Project	(Chapter 7, short version)	<u>228 points</u>	@	<u>16%</u>
		1,428 points	=	100%

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%

STUDENT-INSTRUCTOR EXPECTATIONS:

Success in this class depends upon both of us. You and I are expected to:

- **ATTEND REGULARLY** and arrive at class on time.
- Inform each other ahead of time if we know we will be absent.
- **Prepare for class, by reading each chapter ahead of in-class introductions**
- Act with respect for yourself and all others in the class.
- Laptop computers are not necessary in class, but may be used if such use is directly related to the class material.

SPECIAL ACCOMMODATIONS: You should meet with your instructor during the first week of class if:

- You have a documented disability and need accommodations,
- Your instructor needs to know medical information about you, or
- You need special arrangements in the event of an emergency.

If you have not accessed services and think you may need them, please contact the LBCC Center for Accessibility Resources office at 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/>)

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CLASS SCHEDULE & ASSIGNMENTS:

Week 1	04/03	Introductions / Chapter 1 Intro / Read Chapter 1 & work on assignments in class. Ch. 1 CengageNow Assignment: the Matching quiz; is due by 1:30 pm on 04/05; and Ch. 1 pg. 1-25: Questions for Review, numbers 1-19 (odd only, due at start of class on 04/05. (Complete this assignment in Word, and turn in a hard copy in class, no emails!)
	04/05	Chapter 1 assignments will be graded by Instructor. Begin Chapter 1 Achievement Test, due at start of class on 04/10.
Week 2	04/10	Ch. 1 Achievement Tests will be graded by Instructor. Read Ch 2 & work on problems in class. Ch. 2 CengageNow Assignments: 2-1B, 2-12B, 2-15B, 2-17B, 2-20B; due by 1:30 pm on 04/12. Excel workbook file support is available for problem: 2-20B
	04/12	Begin Chapter 2 Achievement Test, due at start of class on 04/17.
Week 3	04/17	Ch. 2 Achievement Tests will be graded by Instructor. Read Ch 3 & work on problems in class. Ch. 3 CengageNow Assignments: 3-1A, 3-3A, 3-5A, 3-6A, 3-8A, 3-9A, 3-11A, 3-15A, due by 1:30 pm on 04/19. Excel workbook file support is available for problems: 3-1A, 3-5A, 3-6A, 3-8A, 3-9A
	04/19	Begin Chapter 3 Achievement Test, due at start of class on 04/24.
Week 4	04/24	Ch. 3 Achievement Tests will be graded by Instructor. Read Ch 4 & work on problems in class. Ch. 4 CengageNow Assignments: 4-3A, 4-4A, 4-5A, 4-8A, 4-12A, 4-13B; due by 1:30 pm on 04/26. Excel workbook file support is available for problems: 4-3A, 4-4A, 4-5A, 4-8A
	04/26	Begin Chapter 4 Achievement Test, due at start of class on 05/01.
Week 5	05/01	Ch. 4 Achievement Tests will be graded by Instructor. Read Ch 5 & work on problems in class. Ch. 5 CengageNow Assignments: 5-1A, 5-2A, 5-4A, 5-8A, 5-14A, 5-17A; due by 1:30 pm on 05/03. Excel workbook file support is available for problems: 5-1A, 5-2A, 5-4A, 5-14A
	05/03	Begin Chapter 5 Achievement Test, due at start of class on 05/08.
Week 6	05/08	Ch. 5 Achievement Tests will be graded by Instructor. Read Ch 6 & work on problems in class. Ch. 6 CengageNow Assignments: 6-1A, 6-3A, 6-4A, 6-10A, 6-11A, 6-15A; due by 1:30 pm on 05/10. Excel workbook file support is available for problems: 6-3A, 6-4A, 6-11A, 6-15A.
	05/10	Begin Chapter 6 Achievement Test, due at start of class on 05/15.
Week 7	05/15	Ch. 6 Achievement Tests will be graded by Instructor. Start on Payroll Project in class.
	05/17	Work on Payroll Project , submit upon completion.
Week 8	05/22	Work on Payroll Project , submit upon completion.
	05/24	Work on Payroll Project , submit upon completion.
Week 9	05/29	Memorial Day Holiday - No Class
	05/31	Work on Payroll Project , submit upon completion.
Week 10	06/05	Work on Payroll Project , submit upon completion.
	06/07	Complete Payroll Project , last day to submit Payroll Project for evaluation.

Note: There is no “Final Exam” for this course. Your Payroll Project is the equivalent of a final.

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Payroll Project Instructions

The payroll project involves processing the two subsequent payroll cycles of the “Long” version of the payroll project; instructions begin on page 7-1. You will not be completing the entire “Long” version of the payroll project. You’ll also want to disregard the instructions pertaining to the “Short” version of the Payroll Project that appears on page 7-16.

Be aware that there is a reference on page 7-1 to a “computerized option”. However, we are not completing the computerized version of the payroll project mentioned in the text. We will be completing the Payroll Project with electronic templates. The templates are named “Chapter 7 Payroll Project Excel templates” and “Payroll Project State Filing Worksheet”. You will find both of these on the course Moodle site.

Completing these templates is intended to help you understand what is going on behind the scenes within an automated/computerized system.

The very first payroll is for the October 9 **disbursement**, which includes pay for the weeks ending 9/26 & 10/03. **This payroll has been completed** in the working papers throughout the text. **The October 9 disbursement has also been recorded in the Chapter 7 Payroll Project Excel Templates file for your reference. Locate and review the following for relevant examples, and to orient yourself to the point you are starting from:**

To orient yourself In **hard-copy** format: **(Highly recommended)**

The Payroll Register for October 9 is in the back of your text, in the folded work papers.
The General Journal begins on page 7-25,
The General Ledger begins on page 7-34,
Employee Earnings Records begin on page 7-43, and
State filing information worksheets (needed for trans. #'s 2 and 4) are on page 7-51.

Once again, the electronic templates contain the same information that you’ll see in the text. The project is to be completed using the electronic templates, not with the hard-copy working papers.

Project Requirements: **Using the electronic templates** on your course Moodle site, complete the payroll processing for the two cycles following October 9:

The October 23 payroll; for weeks ending 10/10 & 10/17, (combined) and
the November 6 payroll; for weeks ending 10/24 & 10/31, (combined).

For each of the two payrolls listed above, you will complete the respective:

- A) Prepare all Payroll Register entries
- B) Update the Employee Earnings Records
- C) Journalize all payroll and payroll tax entries
- D) Post all General Journal entries to the appropriate General Ledger accounts; and
- E) Complete the State filing information worksheets (use the Payroll Project State Filing Worksheet for this requirement) for transaction #'s 2 and 4.

To start, begin following project instructions on page 7-1, and continue following all instructions **up to but not including November 13**, on page 7-13. At that point you have completed the project. Email your completed project templates for requirements A-E to rudermc@linnbenton.edu