

BA 177: Payroll Accounting CRN 42415 Spring 2022

Syllabus Spring 2022

Instructor: Mary Vedaam

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Please include BA 177 on the subject line whenever you email me about this class.

All class session recordings will be posted in Moodle weekly or semi-weekly per the schedule.
Live Zoom review sessions TBA.

Accounting Tutor: Kristie Kohashi: kohashk@linnbenton.edu

REQUIRED MATERIAL

1. Payroll Accounting, by Bieg & Toland, 2022 edition, (includes CengageNow online course software access code when purchased at the bookstore). CengageNow access is required.

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.

ASSIGNMENTS AND EXAMS:

Ch. 1 homework is prepared in Word and submitted in Moodle. **Chapters 2-6 homework** are completed in Cengage.

Homework assignments are due at 11 pm on dates per the schedule.

Exam due dates are indicated on the outline. Exams are online in Cengage.

The **Payroll Project** is due Tuesday, May 31st at 11 pm and submitted in Moodle. Late projects will be accepted until Thursday, June 2nd at 11 pm, with a 5-point late penalty for each day late. Projects may be turned in early.

GRADING:

<u>Component</u>		=	<u>Point Totals</u>
Homework	(Chapters 1- 6; 30 pts. ea)	=	180 points
Exams	(2 exams; 50 pts, ea)	=	100 points
Project		=	50 points
Final Exam	(Ch 5-6)	=	<u>50 points</u>
	TOTAL		380 points

There will be two extra credit opportunities worth 15 points each, prepared in Cengage.

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 the schedule.
- Do Self-Study Quizzes throughout the chapters. Solutions are at the end of each chapter.
- Review the slides in Cengage.
- Begin homework assignments ahead of the due dates.
- **Do not fall behind.** Ask questions if a concept or process is not clear.
- Check your LB email every day.
- Have access to a **stable internet connection.**
- Take advantage our online accounting tutor Kristie Kohashi kohashk@linnbenton.edu

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 contact with me. As changes are made, I will announce them by email. Not reading the syllabus or keeping up to date on changes does not constitute a valid excuse for missing a due date.

WEEK	Weeks start on Mondays		All Assignments Due by 11:00 PM
Week 1	Starts Mar 28	Course Introduction #1 Chapter 1 Chapter 1 assignments due April 3 at 11 pm	Matching quiz pg. 1-28 and Questions for Review pg. 1-28
Week 2	Starts Apr 4	#2 Ch 2 LO 1, 2, 3 #3 Ch 2 LO 3, 4 Chapter 2 assignments due April 10 at 11 pm	2-1A, 2-12A, 2-15A, 2-17A
Week 3	Starts Apr 11	Exam #1 on Chapters 1 and 2 opens Apr 11 closes Apr 13 at 11 PM #4 Chapter 3	Exam #1
Week 4	Starts Apr 18	#5 Chapter 4 Chapters 3 assignments due April 24 at 11 pm	3-1A, 3-3A, 3-5A, 3-8A, 3-11A, 3-15A
Week 5	Starts Apr 25	#6 Chapter 4 Review Chapter 4 assignments and Extra Credit due May 1 at 11 pm	4-3A, 4-5A, 4-12A Extra Credit 4-13A Part 1
Week 6	Starts May 2	Exam #2 on Chapters 3 and 4 opens May 2 closes May 5 at 11 PM #7 Chapter 5 Chapter 5 assignments due May 8 at 11 pm	Exam #2 5-1A, 5-2A, 5-4A, 5-8A, 5-14A
Week 7	Starts May 9	#8 Project Introduction Chapter 7 #9 Chapter 6 #10 Chapter 6 Review Chapter 6 assignments due May 15 at 11 pm	6-1A, 6-3A, 6-4A, 6-10A, 6-11A
Week 8	Starts May 16	Work on Payroll Project Extra Credit due May 22 at 11 pm	Extra Credit 6-7A
Week 9	Starts May 23	# 11 Payroll Project Assistance Work on Payroll Project	
Week 10	Starts May 30	Payroll Project due Tuesday, May 31st at 11 pm Extra Credit due June 5 at 11 pm Exam #3 (Final) opens June 2 closes June 6 at 11 PM	Project Due
FINALS WEEK	Starts Jun 6	Exam #3 (Final) Chapters 5 - 6 opens June 2 closes June 6 at 11 PM	Exam #3 (Final)