Washtenaw Community College Comprehensive Report

ACC 110 Payroll Accounting
Effective Term: Winter 2020

Course Cover
Division: Business and Computer Technologies
Department: Business
Discipline: Accounting
Course Number: 110
Org Number: 13110
Full Course Title: Payroll Accounting
Transcript Title: Payroll Accounting
Is Consultation with other department(s) required: No
Publish in the Following: College Catalog , Time Schedule , Web Page
Reason for Submission: Three Year Review / Assessment Report
Change Information:
Consultation with all departments affected by this course is required.
Pre-requisite, co-requisite, or enrollment restrictions
Outcomes/Assessment
Other:
Rationale: Update based on assessment report.
Proposed Start Semester: Fall 2019
Course Description: In this course, students study basic concepts, principles and legal requirements of payroll accounting. Areas of study include payroll record keeping, federal laws, computation of gross wages and salaries, payroll taxes, deductions, and completion of government forms and reports.

Course Credit Hours
Variable hours: No
Credits: 2
Lecture Hours: Instructor: 30 **Student:** 30
Lab: Instructor: 0 **Student:** 0
Clinical: Instructor: 0 **Student:** 0

Total Contact Hours: Instructor: 30 **Student:** 30
Repeatable for Credit: NO
Grading Methods: Letter Grades
Audit
Are lectures, labs, or clinicals offered as separate sections?: NO (same sections)

College-Level Reading and Writing
College-level Reading & Writing

College-Level Math
Level 2

Requisites
Prerequisite
Academic Math Level 2 or higher

General Education

Request Course Transfer
Proposed For:

Student Learning Outcomes

1. Identify payroll accounting record keeping requirements.
   Assessment 1
   Assessment Tool: Multiple choice test
   Assessment Date: Winter 2022
   Assessment Cycle: Every Three Years
   Course section(s)/other population: All sections
   Number students to be assessed: All students
   How the assessment will be scored: The multiple choice test will be blind-scored using an answer key.
   Standard of success to be used for this assessment: 70% of the students must score a minimum of 70% on all questions assessed within the learning outcome.
   Who will score and analyze the data: Full-time Business faculty

2. Generate reports using payroll information.
   Assessment 1
   Assessment Tool: Practical problem
   Assessment Date: Winter 2022
   Assessment Cycle: Every Three Years
   Course section(s)/other population: All sections
   Number students to be assessed: All students.
   How the assessment will be scored: Practical problem will be evaluated with an answer key.
   Standard of success to be used for this assessment: 70% of the students will score 70% or above.
   Who will score and analyze the data: Full-time Business faculty

3. Identify and compute net payroll and employer contributions.
   Assessment 1
   Assessment Tool: Excel simulation
   Assessment Date: Winter 2022
   Assessment Cycle: Every Three Years
   Course section(s)/other population: All sections
   Number students to be assessed: All students
   How the assessment will be scored: The assigned Excel simulation will be evaluated with an answer key.
   Standard of success to be used for this assessment: 70% of the students will record/report 70% of the computations and contributions correctly.
   Who will score and analyze the data: Full-time faculty

Course Objectives
1. Identify the requirements of various laws that affect employers in payroll operations.
2. Describe the wage and salary related employment procedures followed in a Human Resource Department.
3. Identify major provisions of the Fair Labor Standards Act.
4. Describe the main types of records used to collect payroll data.
5. Calculate regular and overtime pay.
6. Identify types of compensation that are defined as wages.
7. Describe the different requirements and procedures for depositing FICA taxes and income taxes withheld from employees' wages; complete Form 941.

8. Describe coverage under the Federal Income Tax Withholding Law. Identify the types of withholding allowances that may be claimed by employees for income tax withholding and the purpose and use of Form W-4.
9. Compute the amount of federal tax to be withheld.
10. Describe basic requirements for an individual to be classified as an employee under the Federal Unemployment Tax Act. Identify taxable wages by the Federal Unemployment Tax Act.
11. Compute federal unemployment and the credit against this tax.
12. Describe how the employers' contributions to state unemployment compensation funds are determined.
13. Describe types of information reported under state unemployment laws.
14. Explain the recording of the payroll tax deposits.
15. Post to various general ledger accounts that are used to accumulate information from payroll taxes.
16. Journalize entries to record payroll and payroll taxes.
17. Identify various deductions, both voluntary and involuntary (taxes and garnishments), that are taken out of employees' gross pay.
18. Engage in a comprehensive simulation that will apply the knowledge acquired in this course to practical payroll situations.

New Resources for Course

Course Textbooks/Resources

Textbooks
Bieg, Toland. *Payroll*, 2019 ed. (text is updated annually, cost varies): Cengage, 2019
Manuals
Periodicals
Software
Payroll 2019. Cengage, 2019 ed.
CengageNow is the software used in this course. It is included with the text.

Equipment/Facilities

Level III classroom
Computer workstations/lab
Data projector/computer

Reviewer	Action	Date
Faculty Preparer:		
Julianne Davies	*Faculty Preparer*	*Jul 23, 2019*
Department Chair/Area Director:		
Douglas Waters	*Recommend Approval*	*Jul 25, 2019*
Dean:		
Eva Samulski	*Recommend Approval*	*Jul 26, 2019*
Curriculum Committee Chair:		
Lisa Veasey	*Recommend Approval*	*Aug 14, 2019*
Assessment Committee Chair:		
Shawn Deron	*Recommend Approval*	*Aug 29, 2019*
Vice President for Instruction:		
Kimberly Hurns	*Approve*	*Sep 04, 2019*