

## Payroll Accounting (Accounting 105) Course Outline

**Instructor:** Shannon Wilkinson  
**Days:** Thursday 6:00pm-8:05pm

**E-mail:** [swilkinson@gavilan.edu](mailto:swilkinson@gavilan.edu)  
**Term:** Fall 2007

**Required Materials & Textbooks:** Students will need a calculator and the following textbooks:  
Payroll Records & Procedures (5<sup>th</sup> Edition), Haddock & Cohen, McGraw Hill.  
Ingram Heating & Cooling, A Payroll Practice Set, Haddock & Cohen, McGraw Hill.

**Course Description:** An introduction to the calculating, journalizing, paying and reporting of employee earnings, employee withholding and employer payroll tax expenses. The course emphasizes procedures which conform to Federal and State legal requirements. This course has the option of a letter grade or credit/no credit.

**Course Learning Outcomes:** To provide the student with an understanding of the legal, accounting and computational requirements of payroll preparation.

**Course Objectives:** Students will become familiar with payroll records, personnel records, federal and state laws related to personnel and payroll, payroll registers, gross pay and overtime computations, wage rate computation, social security laws, withholding computations and method for social security, federal income tax, state income tax, federal and state unemployment, insurance, state disability insurance, wage garnishment, benefits and other withholdings. In addition, students will become familiar with the following forms and associated rules: W-4, I-9, 8109, DE-88, 941, DE-6, 940, DE-7, W-2, W-3, 1096 and 1099. Students will become familiar with journalizing and posting payroll. Emphasis is on practical “how to do it” payroll accounting.

**Advisory:** Students should be eligible for Mathematics 205 and should have completed Accounting 101.

**Attendance:** The purpose of the course is to gain experience in payroll accounting procedures. It would be almost impossible for a student to catch up if he/she missed more than one class period. Therefore, it is critical that students attend class sessions. As a result, students missing one more class hour than the unit value of this course, without making prior arrangements may, at the Instructor’s option, be dropped without the possibility of credit.

If you cannot continue the class, please contact your Instructor, or the Admissions and Records office. Last day to drop with a refund is Fri., 09/14/07. “NRS” (No records shown) deadline is Mon., 10/08/07. Withdrawal deadline is Tues., 11/27/07.

**Reading and Homework Assignments:** Students are expected to read the assigned chapters prior to the scheduled lecture. Homework assignments are due after the material has been discussed in class.

Students should plan to spend a minimum of 2 hours studying at home for each hour they spend in class.

**Grading:** Your final course grade will be based on the following:

Homework & In-class work	30%	A =	90% to 100%
Midterm Exams (2)	30%	B =	80% to 89%
Comprehensive Problem	25%	C =	70% to 79%
Final Exam	<u>15%</u>	D =	60% to 69%
	100%	F =	Less than 60%

**ADA ACCOMMODATIONS:** Students requiring special services or arrangements because of hearing, visual, or other disability should contact their instructor, counselor, or Disability Resource Center.

**LANGUAGE SKILLS:** Occupational/Vocational students - Limited English language skills will not be a barrier to admittance to and participation in Vocational Educational Programs.

**STUDENTS HONESTY POLICY:** Students are expected to exercise academic honesty and integrity. Violations such as cheating and plagiarism will result in disciplinary action which may include recommendation for dismissal.