

# Payroll Accounting Syllabus

## AC 201: Payroll Accounting

This course presents the basic elements of a payroll system. Maintaining modern payroll records and accounting for wages and salaries, social security, federal unemployment, and withholding taxes are practiced.

### Credits <sup>4</sup>

### Prerequisite Courses

[AC 100: Computerized Accounting](#)

### Course Objectives

When the course is completed you will be able to:

- prepare payroll using variety of methods of calculating gross wages
- prepare quarterly payroll reports
- prepare year-end reports, W2s and 1099s
- demonstrate an understanding of the complex laws and procedures in the payroll functions

**General Education Objectives:** When the course is completed you will be able to:

- comprehend material with clarity

**Teaching Methodology:** Written assignments, discussions, and practical applications.

### How does this class apply to your career?

- processes and procedures to calculate employee net pay
- calculate employer contributions for state and federal employment taxes
- complete 941 and 1040 federal accounting forms

### Instructional Materials

Payroll Accounting, Bieg, Bernard J., & Toland, Judith A., Cengage Learning

### Course Policies

#### Student Evaluations

Syllabus Quiz	10 points
Assignments	600 points
Continuing Problems	300 points
Discussions	90 points
Total	1000 points

### Grading Scales

A = 90% - 100%

B = 80% - 89%

C = 70% - 79%

D = 60% - 69%

F = below 60%

## Student Expectations

Completing online classes successfully can be challenging because they require self-discipline, time management, and self-motivation skills. To do so, you are expected to spend at least 6 hours per week on the class learning activities and assessments. It may require additional time for individual Zoom meetings with your instructor if you need help. Being able to balance your school and other life responsibilities is not easy. Not waiting until the last minute and completing class activities in small bites every day is helpful to ensure you are on track with your learning.

You are expected to log into your Canvas course room more than once every week. This allows you to receive course updates and feedback from your instructor on time.

**Assignments and Discussions:** Assignments and Discussions are due by 11:59 pm Eastern Time on Sundays except for the Final. The Final is due by 11:59 pm Friday of the final week. **You have two attempts for each assignment. You will receive feedback after the first attempt of your assignment if needed to make any corrections to improve your grades. The second attempt must be turned in the week after the due date.**

You are expected to complete all assigned course activities, such as reading all the chapters assigned and following the instructor and book directions carefully. Assignments are your attendance tracker. You must turn in complete assignments to be counted as present. Empty assignment submission does not count as attendance.

**Netiquette:** When posting in the discussion, Q & A, and emailing your instructor, please remember to practice netiquette and respect your instructor and peer learners when you interact with them online. Click [here](#) to learn more about netiquette when interacting with others in the online learning environment.

## Course Outline

*(tentative and subject to change)*

All class activities are due 11:59pm Sunday of the Week Except for Final. Final is due by 11:59pm Friday of the final week.

### Module 1:

Read Chapter 1

Assignments: All 20 Questions for Review at the end of Chapter 1

Syllabus Quiz

### Module 2:

Read Chapter 2

Assignments: Problem set A 2-1,2-2,2-3,2-5,2-6,2-7,2-10,2-11,2-12,2-13,2-14,2-15,2-18,2-19 and 2-20.

Discussion

### Module 3:

Chapter 2 Continuing Payroll Problem due(You will find it after Problem Set B)

Discussion

### Module 4:

Read Chapter 3

Assignments: Problem Set A 3-1, 3-2, 3-3, 3-6, 3-11, 3-15, and 3-16

Discussion

**Module 5:**

Chapter 3 Continuing Payroll Problem due

Discussion

**Module 6:**

Read Chapter 4

Assignments: Problem Set A 4-2, 4-4, 4-8, 4-10, and 4-12

Discussion

**Module 7:**

Chapter 4 Continuing Payroll Problem due

Discussion

**Module 8:**

Read Chapter 5

Assignments: Problem Set A 5-2, 5-4, 5-6, 5-10, and 5-14

Discussion

**Module 9:**

Chapter 5 Continuing Payroll Problem due

Discussion

**Module 10:**

Read Chapter 6

Assignments: Problem Set A 6-2, 6-4, 6-6, 6-8, 6-10, 6-12 and 6-16

Discussion

**Module 11:**

Final -- Attendance Tracker -- Chapter 6 Continuing Payroll Problem due

## **Communication**

Emails will be responded to no later than 48 hours or by the end of business on Monday for mail received over the weekend.

## **College Policies**

### **Academic Honesty Policy**

The college has a firm policy against academic dishonesty, including cheating or plagiarism. Students guilty of academic dishonesty will be administratively dropped from the course with a grade of 'F' and subject to disciplinary action, which may include suspension and dismissal.

Please refer to the [Academic Honesty Policy](#) for detailed information.

### **Late Assignment Policy**

Meeting deadlines, being dependable, and applying appropriate time management are all foundational elements of professional behavior. These same attributes are also required while participating in college courses because the skills, knowledge, and student learning outcomes must be obtained in a specific order and within a certain amount of time.

We at Ameritas College understand that sometimes students encounter circumstances that make it difficult to always meet the required course deadlines. This Late Work Policy is in place to accommodate that. In all circumstances, whenever possible, contact your instructor when you anticipate that you will be submitting work late.

The deadlines for most courses typically follow the pattern below, but it is your responsibility to confirm this and be aware if there are any assignments that may have different deadlines for one reason or another.

The first post in each Discussion Board is usually due on the **Wednesday night** of each module/week.

Most other assignments are due by 11:59 pm on Sunday evening of each module/week.

- All assignments must be submitted by the required due date.
- Missing assignments due to absence must be submitted within 1 week of return.
- Late submissions of assignments will result in a reduction of 10% of the total points possible per day (e.g., 1 day late = -10%, 2 days late = 20%, etc.) up to one week. Anything over 1 week late will result in a grade of 0.
- To receive full credit for late work, students must provide documentation for an excused absence, or it will be subject to the same treatment as any other late work. Documentation examples include court documents, hospitalization, etc.

Instructors may also choose to deduct less points at their discretion.

If for some reason a student temporarily loses the ability to connect to Canvas due to technical issues it is the student's obligation to submit assignments by the original due dates. Temporary remedies can be connecting via a public WiFi spot, using school facilities to connect, or use of private networks through friends and family.

In extreme cases, when none of these solutions are available, the student may contact their instructors through other means and ask permission to submit their work directly, in a method that can be received by the instructor. Under no circumstances can methods of delivery outside of Canvas be used without explicit instructor permission. (If this ever happens the instructor should somehow note it).

### **Minimum Technology Requirements**

Having access to a reliable desktop or laptop is required for Ameritas College online courses. This requirement ensures students have the essential technologies to complete online courses successfully. Mobile devices, such as mobile phones and tablets may be utilized as additional tools to assist with completing online courses.

Online video conferences and calls are often the best way for instructors to assist students in many situations. A web camera and microphone are necessary for successful online conferences.

Safari and Chrome: Office 365 is designed to work with the current version of the Safari and Chrome browsers. Microsoft Edge: Office 365 is designed to work with the latest version of the Microsoft Edge browser.

Internet Explorer: Office 365 is designed to work with Internet Explorer 11. We recommend that you upgrade to Internet Explorer 11 if you are using an earlier version. Office might continue to work with versions of Internet Explorer other than Internet Explorer 11, but Office can't provide any guarantees.

Firefox: Most Office 365 apps are designed to work with the current version of Firefox.

Some courses may have additional technology requirements beyond those listed here. Additional requirements will be listed in your Canvas course room.

Basic Office 365 apps are free and available to students with their Ameritas College Outlook account. For additional questions and help with the required technologies, please contact [help@hjc.edu](mailto:help@hjc.edu)

### **Minimum Technical Skills Requirements**

To complete online courses successfully, you must be able to perform the following basic technical skills before starting the class

- Use the learning management system, Canvas
- Use Ameritas College email with attachments
- Download, save, and upload files in Canvas

For additional questions regarding the required technologies, please contact [help@hjc.edu](mailto:help@hjc.edu)

### **Technology Support**

To be a successful online learner, certain technologies are necessary. Please keep in mind that certain classes may have additional technical requirements. You should be able to find additional technical requirements in your syllabus or your canvas course room. If you have any questions about the technology requirement, please do not hesitate to reach out to us at 304-697-7550 or [support@hjc.edu](mailto:support@hjc.edu)

### **Accessibility Information**

Ameritas College is committed to full compliance with Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990. For additional information, please access [accessibility policy](#). Please do not hesitate to reach out to us at 304-697-7550 or [pjustice@hjc.edu](mailto:pjustice@hjc.edu) if you have any additional questions.

### **Copyright Policy**

As an institution of higher education, Ameritas College strongly believes in intellectual property. As such, Ameritas College respects intellectual property and has made it a priority to ensure all employees and students respect the copyrights of others. If you have any questions about our copyright policy, please access the [copyright policy](#).

### **Privacy Policy**

The college understands the importance of protecting your information and privacy. Our [Privacy Policy](#) provides additional information on the Family Educational Rights & Privacy Act.

Third party privacy policies:

[Zoom](#)

[VitalSource](#)

[Labyrinth Learning](#)

[Canvas](#)

[McGraw-Hill](#)

[Cengage](#)

[Pearson](#)

[Poptential](#)

[YouTube](#)

[Canva](#)

[Archive.org](https://archive.org)

[Quizizz](https://quizizz.com)

[Edit.org](https://edit.org)

### **Other Student Success Services**

Please access [Student Success](#) page for other student success services information, such as financial aid, lab hours, parking, library, transcripts, and career services on the college

If you need to speak with a person regarding any college policies and guidelines, please don't hesitate to get in touch with the college at 304-697-7550

This information is standard for each course but specifics may vary based on the delivery method of the course you are taking. Please follow the information provided by your instructor.

This syllabus is subject to change.