

Moberly Area Community College Common Syllabus

ACC218 Payroll Accounting Current Term

Instructor:

Office number:

Office hours:

Response Time: I typically respond to student emails within 24 hours, Monday through Friday.

Contact information:

Classroom number:

Section number(s):

Class days and time:

Catalog Description: ACC218 Payroll Accounting (3-0-3)

This course provides hands-on experience in calculating payroll, completing payroll taxes, preparing payroll records, and payroll reports. This course also covers rules and regulations governing employment.

Prerequisite(s):

ACC101 Accounting I or instructor approval

Text(s): Bieg. *Payroll Accounting 2024*. 34th Edition. Cengage Learning.

The text is an ebook. The ebook and course resources are included in your course fees. A loose-leaf option may available in the bookstore for your convenience.

Other Required Material:

Purpose of Course:

This course provides hands-on experience in calculating payroll, completing payroll taxes, preparing payroll records, and payroll reports. This course also covers rules and regulations governing employment. Students will demonstrate the ability to apply basic accounting principles and concepts as they apply to a small business, and will be able to do all areas of payroll accounting, including all related tax returns.

Course Objectives (CO):

1. Understand payroll laws and recordkeeping requirements
2. Calculate payroll
3. Calculate social security taxes
4. Calculate income tax withholdings
5. Determine unemployment compensation taxes
6. Analyze and journalize payroll

Course Content:

1. Complete text on payroll accounting
2. Application of payroll accounting principles using an integrated computerized program

Statement to Connect Course with Institutional Student Level Outcomes:

In compliance with MACC’s Institutional Student Level Outcomes, the student who successfully completes this course will be able to meet the following institutional learning outcomes:

- **Managing Information:** Students will demonstrate the ability to discern when there is a need for information; and to identify, locate, evaluate, and effectively and responsibly use and share that information for the problem at hand.

EVALUATION OF STUDENT LEARNING:

Grade Scale:

- A = 90-100%
- B = 80-89%
- C = 70-79%
- D = 60-69%
- F = 59 and below

Evaluation:

(State the way learning objectives will be measured. They may be measured through, but not limited to, the following: objective and essay questions, papers, quizzes, oral presentations, class participation, small group work, and/or projects.)

Description of Major Assignment(s)/Project(s):

Per instructor

INSTRUCTOR POLICIES

Tardiness

Per instructor’s policy

Make-up and late work:

Per instructor’s policy

Extra-Credit:

Per instructor’s policy

Schedule of Student Assignments/Activities:

(Instructors will identify a Student Assignment/Activities schedule. Instructors have the prerogative to construct the schedule by class periods, weeks, or an overview of topics to be covered.)

Other:

List any other instructor policies**COLLEGEWIDE POLICIES:**

All faculty and students need to be aware of collegewide policies and procedures. Statements on Academic Dishonesty, ADA, Attendance, Title IX, and other important collegewide policies can be accessed by clicking on the following: [Collegewide Policies in Student Resources](#).