



COURSE OUTLINE : ACCTG 130

D Credit – Degree Applicable

COURSE ID 005106

Cyclical Review: August 2020

COURSE DISCIPLINE : ACCTG
COURSE NUMBER : 130
COURSE TITLE (FULL) : Payroll Accounting
COURSE TITLE (SHORT) : Payroll Accounting

CATALOG DESCRIPTION

ACCTG 130 is an in-depth and practical instruction in payroll accounts. It offers an opportunity for the student to learn essential concepts of payroll and to master these concepts thoroughly by completing a wide variety of realistic activities. It covers payroll laws, payroll calculations, paying and recording payroll, Federal and State payroll taxes and returns and payroll systems - manual and Computerized-Payroll Accounting.

Total Lecture Units: 3.00

Total Laboratory Units: 0.00

Total Course Units: 3.00

Total Lecture Hours: 54.00

Total Laboratory Hours: 0.00

Total Laboratory Hours To Be Arranged:0.00

Total Contact Hours: 54.00

Total Out-of-Class Hours: 108.00

Recommended Preparation: ACCTG 101 or 110, or equivalent.



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ENTRY STANDARDS

| | Subject | Number | Title | Description | Include |
|---|---------|--------|----------------------|---|---------|
| 1 | ACCTG | 101 | Financial Accounting | explain what a system is and how an accounting system is designed to satisfy the needs of specific businesses and users; summarize the purpose of journals and ledgers; | Yes |
| 2 | ACCTG | 101 | Financial Accounting | distinguish between cash basis and accrual basis accounting and their impact on the financial statements, including the revenue recognition and matching principles; | Yes |
| 3 | ACCTG | 110 | Basic Accounting I | demonstrate the use of journals and ledgers and the preparation of balance sheets and income statements; | Yes |

EXIT STANDARDS

- 1 Set-up a payroll system and interpret the data from various forms;
- 2 record all aspects of a payroll in both a manual and computerized system;
- 3 identify the state and federal payroll laws and regulations for the preparation of a deposit and return.

STUDENT LEARNING OUTCOMES

- 1 Discuss major labor laws and regulations related to payroll accounting
- 2 Demonstrate knowledge of the payroll register and its use
- 3 Demonstrate knowledge of Employees Earning Record and its use

COURSE CONTENT WITH INSTRUCTIONAL HOURS

| | Description | Lecture | Lab | Total Hours |
|---|--|---------|-----|-------------|
| 1 | Accounting Overview | 3 | 0 | 3 |
| 2 | Major Payroll laws and regulations overview <ul style="list-style-type: none"> • Fair Labor Standards Act (FLSA) • Family and Medical Leave Act (FMLA) • Federal Insurance Contributions Act (FICA) • Federal Income tax Withholding Laws • Civil Rights Act of 1964 • Age Discrimination in Employment Act • Americans with Disabilities Act • Federal, State and Local Unemployment Tax Acts • States' Minimum Wage and Maximum Hour Laws | 8 | 0 | 8 |



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| | | | | |
|---|--|---|---|---|
| 3 | Payroll records and reports <ul style="list-style-type: none"> • General Journal • Payroll Register • Employees' Earnings Records • General Ledger • Journal | 6 | 0 | 6 |
| 4 | Types of pay and deductions <ul style="list-style-type: none"> • Salaries and Wages • Commissions • Non-discretionary bonuses • Discretionary bonuses • Severance pay • On-call or differential pay • Reported and Allocated Tips • Overtime Pay • Vacation pay • Sick Pay | 6 | 0 | 6 |
| 5 | Methods of payment to employees <ul style="list-style-type: none"> • Salaries • Hourly pay • Piece Rate | 5 | 0 | 5 |
| 6 | IRS Employer's Guide <ul style="list-style-type: none"> • Employer Identification Number (EIN) • Who Are Employees and Employers • Family Employees • Wages and Other Compensation • Supplemental Wages • Payroll Period • Withholding From Employees' Wages • Depositing Taxes | 6 | 0 | 6 |
| 7 | EDD Employer's Guide <ul style="list-style-type: none"> • Unemployment Insurance (UI) • Employment Training Tax (ETT) • State Disability Insurance (SDI) • California Personal Income Tax (PIT) • State Payroll Taxes (table) | 5 | 0 | 5 |



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| | | | | |
|---|---|---|---|-----------|
| 8 | Federal and State payroll tax forms and returns <ul style="list-style-type: none"> • 941/944 • 940 • W2/W3 • DE9/DE9C | 8 | 0 | 8 |
| 9 | Practice set using manual or computerized methods <ul style="list-style-type: none"> • calculate regular pay • calculate overtime pay • gross pay • tax withholding • deductions • garnishments • retirement plan contributions • journal entries • posting to ledger | 7 | 0 | 7 |
| | | | | 54 |

OUT OF CLASS ASSIGNMENTS

- 1 reading assignment to introduce each covered subject
- 2 complete the Journal, General Ledger, Payroll Register, and the Employee Earnings Record as applicable);
- 3 software application assignments to reinforce the covered subject (e.g. prepare payroll for a fictional company to calculate the gross pay, tax withholding, deductions, and netpay)
- 4 manual payroll practice set (e.g. prepare payroll for a fictional company to calculate the gross pay, deductions, and net pay)

METHODS OF EVALUATION

- 1 midterm examination;
- 2 final examination.
- 3 quizzes

METHODS OF INSTRUCTION

- Lecture
- Laboratory
- Studio
- Discussion
- Multimedia
- Tutorial
- Independent Study



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- Collaboratory Learning
- Demonstration
- Field Activities (Trips)
- Guest Speakers
- Presentations

TEXTBOOKS

| Title | Type | Publisher | Edition | Medium | Author | IBSN | Date |
|--------------------|-------------|------------------|----------------|---------------|-----------------|-------------------|-------------|
| Payroll Accounting | Required | | 30 | | Bernard J. Bieg | 978035711 7224 | 2020 |