

ACCTG130 : Payroll Accounting

General Information

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Course Code (CB01) :	ACCTG130
Course Title (CB02) :	Payroll Accounting
Department:	ACCTG
Proposal Start:	Fall 2024
TOP Code (CB03) :	(0502.00) Accounting
CIP Code:	(52.0302) Accounting Technology/Technician and Bookkeeping.
SAM Code (CB09) :	Clearly Occupational
Distance Education Approved:	No
Will this course be taught asynchronously?:	No
Course Control Number (CB00) :	CCC000136222
Curriculum Committee Approval Date:	02/28/2024
Board of Trustees Approval Date:	04/16/2024
Last Cyclical Review Date:	02/28/2024
Course Description and Course Note:	ACCTG 130 provides in-depth and practical instruction in payroll accounts. It offers an opportunity for students to learn essential concepts of payroll and to understand 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 manual and computerized payroll accounting systems.
Justification:	Mandatory Revision
Academic Career:	<ul style="list-style-type: none">• Credit

Academic Senate Discipline

Primary Discipline:	<ul style="list-style-type: none">• Accounting
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Course Development

Basic Skill Status (CB08) Course is not a basic skills course.	Course Special Class Status (CB13) Course is not a special class.	Grading Basis <ul style="list-style-type: none">• Grade with Pass / No-Pass Option
<input type="checkbox"/> Allow Students to Gain Credit by Exam/Challenge	Pre-Collegiate Level (CB21) Not applicable.	Course Support Course Status (CB26) Course is not a support course

Transferability & Gen. Ed. Options

General Education Status (CB25)

Not Applicable

Transferability

Transferable to CSU only

Transferability Status

Approved

Units and Hours

Summary

Minimum Credit Units (CB07)	3
Maximum Credit Units (CB06)	3
Total Course In-Class (Contact) Hours	54
Total Course Out-of-Class Hours	108
Total Student Learning Hours	162

Credit / Non-Credit Options

Course Type (CB04)

Credit - Degree Applicable

Noncredit Course Category (CB22)

Credit Course.

Noncredit Special Characteristics

No Value

Course Classification Code (CB11)

Credit Course.

Variable Credit Course

Funding Agency Category (CB23)

Not Applicable.

Cooperative Work Experience

Education Status (CB10)

Weekly Student Hours

	In Class	Out of Class
Lecture Hours	3	6
Laboratory Hours	0	0
Studio Hours	0	0

Course Student Hours

Course Duration (Weeks) 18

Hours per unit divisor 54

Course In-Class (Contact) Hours

Lecture 54

Laboratory 0

Studio 0

Total 54

Course Out-of-Class Hours

Lecture 108

Laboratory 0

Studio 0

Total 108

Time Commitment Notes for Students

No value

Units and Hours - Weekly Specialty Hours

Activity Name	Type	In Class	Out of Class
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No Value	No Value	No Value	No Value
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Pre-requisites, Co-requisites, Anti-requisites and Advisories

Advisory

ACCTG101 - Financial Accounting (in-development)

Objectives

- Explain what a system is and how an accounting system is designed to satisfy the needs of specific businesses and users.
- Distinguish between cash basis and accrual basis accounting and their impact on the financial statements, including the revenue recognition and matching principles.
- summarize the purpose of journals and ledgers.

OR

Advisory

ACCTG110 - Basic Accounting I (in-development)

Outcomes

- Demonstrate the use of journals and ledgers in the preparation of balance sheets and income statements.

Entry Standards

Entry Standards

Course Limitations

Cross Listed or Equivalent Course

Specifications

Methods of Instruction

Methods of Instruction	Discussion
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Methods of Instruction	Lecture
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Methods of Instruction	Multimedia
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Methods of Instruction	Collaborative Learning
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Methods of Instruction	Demonstrations
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Methods of Instruction	Presentations
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Out of Class Assignments

- Reading assignment to introduce each covered subject
- Complete the Journal, General Ledger, Payroll Register, and the Employee Earnings Record as applicable)
- 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 net pay)
- Manual payroll practice set (e.g. prepare payroll for a fictional company to calculate the gross pay, deductions, and net pay)

Methods of Evaluation	Rationale
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Exam/Quiz/Test	Midterm examination
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Exam/Quiz/Test	Final examination
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Exam/Quiz/Test	Quizzes
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Textbook Rationale

No Value

Textbooks

Author	Title	Publisher	Date	ISBN
Bernard J. Bieg	Payroll Accounting		2020	9780357117224

Other Instructional Materials (i.e. OER, handouts)

No Value

Materials Fee

No value

Learning Outcomes and Objectives

Course Objectives

Set-up a payroll system and interpret the data from various forms.

Record all aspects of a payroll in both a manual and computerized system.

Identify the state and federal payroll laws and regulations for the preparation of a deposit and return.

SLOs

Discuss major labor laws and regulations related to payroll accounting.

Expected Outcome Performance: 70.0

ILOs Communicate clearly, ethically, and creatively; listen actively and engage respectfully with others; consider situational, cultural, and personal
Core contexts within or across multiple modes of communication.
ILOs

Describe the purpose and of the payroll register and its use.

Expected Outcome Performance: 70.0

ILOs Demonstrate depth of knowledge in a course, discipline, or vocation by applying practical knowledge, skills, abilities, theories, or
Core methodologies to solve unique problems.
ILOs

Describe the purpose of the Employees Earning Record and its use.

Expected Outcome Performance: 70.0

ILOs Demonstrate depth of knowledge in a course, discipline, or vocation by applying practical knowledge, skills, abilities, theories, or
Core methodologies to solve unique problems.
ILOs

Additional SLO Information

Does this proposal include revisions that might improve student attainment of course learning outcomes?

No

Is this proposal submitted in response to learning outcomes assessment data?

No

If yes was selected in either of the above questions for learning outcomes, explain and attach evidence of discussions about learning outcomes.

No Value

SLO Evidence

No Value

Course Content

Lecture Content

Accounting Overview (3 hours)

Major Payroll laws and regulations overview (8 hours)

- 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

Payroll records and reports (6 hours)

- General Journal
- Payroll Register
- Employees' Earnings Records
- General Ledger
- Journal

Types of pay and deductions (6 hours)

- 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

Methods of payment to employees (5 hours)

- Salaries
- Hourly pay
- Piece Rate

IRS Employer's Guide (6 hours)

- 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

EDD Employer's Guide (5 hours)

- Unemployment Insurance (UI)
- Employment Training Tax (ETT)
- State Disability Insurance (SDI)
- California Personal Income Tax (PIT)
- State Payroll Taxes (table)

Federal and State payroll tax forms and returns (8 hours)

- 941/944
- 940
- W2/W3
- DE9/DE9C

Practice set using manual or computerized methods (7 hours)

- Calculate regular pay
- Calculate overtime pay
- Gross pay
- Tax withholding
- Deductions
- Garnishments
- Retirement plan contributions
- Journal entries
- Posting to ledger

Total Hours: 54

Additional Information

Is this course proposed for GCC Major or General Education Graduation requirement? If yes, indicate which requirement in the two areas provided below.

No

GCC Major Requirements

No Value

GCC General Education Graduation Requirements

No Value

Repeatability

Not Repeatable

Justification (if repeatable was chosen above)

No Value

Resources

Did you contact your departmental library liaison?

No

If yes, who is your departmental library liaison?

Aisha Conner-Gaten (Business, ESL-Credit)

Did you contact the DEIA liaison?

No

Were there any DEIA changes made to this outline?

No

If yes, in what areas were these changes made:

No Value

Will any additional resources be needed for this course? (Click all that apply)

- No

If additional resources are needed, add a brief description and cost in the box provided.

No Value