



North Central State College
MASTER SYLLABUS
2020-2021

- A. Academic Division: Business, Industry and Technology
- B. Discipline: Accounting
- C. Course Number and Title: ACCT1070 Payroll Accounting
- D. Course Coordinator: Jennifer Adkins
Assistant Dean: Toni Johnson, PhD

Instructor Information:

- Name: Click here to enter text.
- Office Location: Click here to enter text.
- Office Hours: Click here to enter text.
- Phone Number: Click here to enter text.
- E-Mail Address: Click here to enter text.

- E. Credit Hours: 2
- F. Prerequisites: ACCT1052 (can be concurrent)
- G. Syllabus Effective Date: Fall, 2020
- H. Textbook(s) Title:

Title: Payroll Accounting: A Practical, Real-World Approach

- Authors: Eric A. Weinstein, CPA
- Copyright Year: 2019
- Edition: 6th
- ISBN: 9781640610286

- I. Workbook(s) and/or Lab Manual: None
- J. Course Description: This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is placed on computing wages; calculating social security, income, and unemployment taxes; preparing appropriate payroll tax forms; and journalizing/posting transactions. Upon completion, students should be able to analyze data, make appropriate computations, complete forms, and prepare accounting entries using appropriate technology.
- K. College-Wide Learning Outcomes:

College-Wide Learning Outcome	Assessments - - How it is met & When it is met
Communication – Written	
Communication – Speech	
Intercultural Knowledge and Competence	
Critical Thinking	
Information Literacy	
Quantitative Literacy	

L. Course Outcomes and Assessment Methods:

Upon successful completion of this course, the student shall:

Outcomes	Assessments – How it is met & When it is met
1. Identify and apply various laws that affect employers in their payroll operations.	Daily Homework - Weeks 1-4 Exam - Week 4 Comprehensive Project week 4
2. Explain Federal Income Tax Law Including the employee-employer relationship	Daily Homework - Weeks 1-4 Exam -Week 4
3. Calculate Gross Pay for salary and wage employees, including overtime.	Daily Homework - Weeks 3-16 Comprehensive Project - Weeks 4, 8, 12, 16 Exam - Week 8
4. Compute federal income tax withholdings	Daily Homework - Weeks 3-16 Exams - Weeks 4, 8, 12 ,16
5. Compute federal unemployment taxes based on the Federal Unemployment Tax Act laws	Daily Homework - Weeks 4-7 Exam - Week 8
6. Record payroll transactions in the Payroll Register and the employee’s earning records.	Daily Homework - Weeks 4-16 Comprehensive Project - Weeks 4,8,12,16
7. Journalize and post payroll entries in the general journal and general ledgers	Daily Homework - Week 4-16 Exams - Week 8, 12, 16
8. Complete federal payroll tax forms including W-4, W-2, and 1099 forms, the Employer’s Federal Quarterly Tax Return (941), and the Employer’s Annual Federal Unemployment Return (940).	Daily Homework - Week 4-16 Exams - Week 8, 12, 16 Comprehensive Project -Weeks 4,8,12,16

M. Topical Timeline (Subject to Change):

- Intro to Payroll and Personnel Records
- Computing Wages and Salaries
- Social Security Taxes
- Income Tax Withholding
- Unemployment Compensation Taxes
- Analyzing and Journalizing Payroll Transactions
- Payroll Project

N. Course Assignments:

Practice of course topics in class
Daily homework preparation for class
Comprehensive project (continues all semester)
Quizzes/Exams

O. Recommended Grading Scale:

NUMERIC	GRADE	POINTS	DEFINITION
93-100	A	4.00	Superior
90-92	A-	3.67	Superior
87-89	B+	3.33	Above Average
83-86	B	3.00	Above Average
80-82	B-	2.67	Above Average
77-79	C+	2.33	Average
73-76	C	2.00	Average
70-72	C-	1.67	Below Average
67-69	D+	1.33	Below Average
63-66	D	1.00	Below Average
60-62	D-	0.67	Poor
00--59	F	0.00	Failure

P. Grading and Testing Guidelines:

Click here to enter text.

Q. Examination Policy:

Click here to enter text.

R. Class Attendance and Homework Make-Up Policy:

Click here to enter text.

S. Classroom Expectations:

Click here to enter text.

T. College Procedures/Policies:

Important information regarding College Procedures and Policies can be found on the [syllabus supplement](#) located at

<http://catalog.ncstatecollege.edu/mime/download.pdf?catoid=5&ftype=2&foid=3>