

## Course Outline of Record

1. Course Code: BUAC-013
2.
  - a. Long Course Title: Payroll Accounting
  - b. Short Course Title: PAYROLL ACCOUNTING
3.
  - a. Catalog Course Description:
 

This course provides a comprehensive overview of all phases of payroll accounting including a working background in federal and state payroll laws and their effect on payroll records and required government reporting. Worker's compensation and state disability benefits will be studied, as well as current accounting practices in regards to pension plans, health plans, vacation and sick leave, and other employee benefits.
  - b. Class Schedule Course Description:
 

Comprehensive overview of federal and state payroll laws and their effect on payroll records and required government reports.
  - c. Semester Cycle (if applicable): N/A
  - d. Name of Approved Program(s):
    - ACCOUNTING Certificate of Achievement
4. Total Units: 3.00      Total Semester Hrs: 54.00  
 Lecture Units: 3      Semester Lecture Hrs: 54.00  
 Lab Units: 0      Semester Lab Hrs: 0  
 Class Size Maximum: 45      Allow Audit: Yes  
 Repeatability No Repeats Allowed  
 Justification 0
5. Prerequisite or Corequisite Courses or Advisories:
 

*Course with requisite(s) and/or advisory is required to complete Content Review Matrix (CCForm I-A)*

 Prerequisite: BUAC 020A or  
 Prerequisite: BUAC 066
6. Textbooks, Required Reading or Software: (List in APA or MLA format.)
  - a. Eric Weinstein (2015). Payroll Accounting A Real World Approach (2nd./e). Labyrinth Learning. ISBN: 978-159136-9  
 College Level: Yes  
 Flesch-Kincaid reading level: N/A
  - b. 1. I.R.S. Publications: Current year Circular E - Employers Tax Guide Publication  
2. Employment Development Department Publications: Current year California Employers Guide DE44
7. Entrance Skills: *Before entering the course students must be able:*
  - a.
 

Demonstrate competence with journal entries, adjusting entries, and closing entries.

    - BUAC 066 - Demonstrate competence in all steps of the accounting cycle.
    - BUAC 020A - Analyze accounting problems.
    - BUAC 066 - Calculate basic payroll solutions and make necessary journal entries relating to payroll expenses and liabilities.
    - BUAC 020A - Develop comprehensive understanding of accounting as an information system.
  - b.
 

Demonstrate competence in completing the accounting cycle.

# BUAC 013-Payroll Accounting

- BUAC 020A - Apply accounting concepts to various situations.
- BUAC 066 - Demonstrate competence in all steps of the accounting cycle.
- BUAC 020A - Analyze accounting problems.
- BUAC 020A - Prepare and interpret financial statements.
- BUAC 020A - Develop comprehensive understanding of accounting as an information system.

## C.

Demonstrate an understanding of complex accounting transactions in areas such as: liabilities and payables, and accruals and deferrals.

- BUAC 020A - Apply accounting concepts to various situations.
- BUAC 066 - Demonstrate competence in all steps of the accounting cycle.
- BUAC 020A - Analyze accounting problems.
- BUAC 066 - Calculate basic payroll solutions and make necessary journal entries relating to payroll expenses and liabilities.
- BUAC 066 - Understand the differences between the 3 basic accounting methods: Cash, modified cash, and accrual.

## 8. Course Content and Scope:

### Lecture:

1. Laws affecting employers
  1. FLSA – Federal Wage and Hour Law
  2. FICA – Federal Insurance Contributions Act
  3. Income tax withholding laws
  4. Federal and California unemployment tax acts
  5. Fair employment laws
    1. Title VI of the Civil Rights Act of 1964; Equal Employment Opportunity
    2. ADEA – Age Discrimination in Employment Act
    3. ADA – Americans with Disabilities Act of 1990
    4. Other applicable laws
2. Human Resources Department Procedures & Recordkeeping
  1. Pre-hiring and hiring forms
  2. Employee history record
3. Payroll accounting system procedures
  1. Record hours worked (or units produced)
  2. Payroll calculations
    1. Calculate gross pay (wages/salaries, overtime, commissions, etc.)
    2. Calculate withholdings/deductions
      1. FICA tax rates and wage base
      2. Federal/California income tax withholding methods
      3. Earned Income Credit
      4. Unemployment taxes
      5. Deductions
        1. Voluntary (insurance, retirement, etc.)
        2. Involuntary (garnishments)
    3. Calculate net pay
4. Payroll register and employee's earnings record
5. Paycheck preparation
6. General ledger transactions
  1. Standard payroll entries
  2. End of the period adjustments
7. Payroll forms
  1. Required Federal forms
    1. Form 941 – Employer's Quarterly Federal Tax Return
    2. Form 8109 – Federal Tax Deposit Coupon
    3. Form 940 (or 940 EZ) – Employer's Annual Federal
    4. Unemployment (FUTA) Tax Return
    5. Forms W-2/W-3 – Wage and Tax Statement

6. DE-6 – Quarterly Wage and Withholding Report
2. Required California forms
  1. DE 88ALL – Payroll Tax Deposit Coupon
  2. DE-7 – Annual Reconciliation Statement
3. Other forms
  1. W-4 – Employee Withholding Allowance Certificate
  2. W-5 – Earned Income Credit Advance Payment Certificate
  3. 1099-MISC – Miscellaneous Income
8. Supplemental publications
  1. IRS Circular E; Employer's Tax Guide (Publication 15)
  2. EDD California Employers Guide DE44

Lab: (if the "Lab Hours" is greater than zero this is required)

9. Course Student Learning Outcomes:

1.  
Analyze, record, journalize, and post payroll transactions.
2.  
Prepare various payroll documents and tax reports.
3.  
Demonstrate an understanding of employment legislation and tax laws that affect payroll.
4.  
Demonstrate the ability to use payroll software to process payroll.
5.  
Interpret current payroll topics through library and Internet research.

10. Course Objectives: *Upon completion of this course, students will be able to:*

- a. Describe basic requirements of federal and state labor laws.
- b. Explain the importance of a thorough recordkeeping system.
- c. Analyze the various types of payments defined as "wages."
- d. Calculate payroll amounts, including wages, taxes, and other miscellaneous withholdings.
- e. Prepare the payment and required forms for federal and state payroll tax deposits.
- f. Compile and evaluate quarterly and annual federal and state payroll reports.
- g. Generate the entries to record the payroll, payroll taxes, and payment of payroll related liabilities.
- h. Demonstrate the above objectives through application of a computerized accounting software package practice set.

11. Methods of Instruction: *(Integration: Elements should validate parallel course outline elements)*

- a. Demonstration, Repetition/Practice
- b. Distance Education
- c. Lecture
- d. Technology-based instruction

12. Assignments: *(List samples of specific activities/assignments students are expected to complete both in and outside of class.)*

In Class Hours: 54.00

Outside Class Hours: 108.00

a. In-class Assignments

1. Readings in the textbook and recommended supplementary literature.
2. Attendance of lectures including the taking of detailed notes and participation in classroom discussion.
3. Examinations of

various types, such as problem sets, essay, and multiple choice.

b. Out-of-class Assignments

1. Readings in the textbook and in recommended supplementary literature. 2. Completion of out of class assignments including study guides, chapter exercises, and problem sets.

13. Methods of Evaluating Student Progress: *The student will demonstrate proficiency by:*

- Written homework
- Computational/problem solving evaluations
- Group activity participation/observation
- True/false/multiple choice examinations
- Oral and practical examination

14. Methods of Evaluating: Additional Assessment Information:

15. Need/Purpose/Rationale -- *All courses must meet one or more CCC missions.*

PO - Career and Technical Education

Fulfill the requirements for an entry- level position in their field.

Apply critical thinking skills to execute daily duties in their area of employment.

Apply critical thinking skills to research, evaluate, analyze, and synthesize information.

IO - Critical Thinking and Communication

Apply principles of logic to problem solve and reason with a fair and open mind.

16. Comparable Transfer Course

University System	Campus	Course Number	Course Title	Catalog Year
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17. Special Materials and/or Equipment Required of Students:

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18. Materials Fees:  Required Material?

Material or Item	Cost Per Unit	Total Cost
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19. Provide Reasons for the Substantial Modifications or New Course:

Periodic Review

20. a. Cross-Listed Course (*Enter Course Code*): *N/A*  
 b. Replacement Course (*Enter original Course Code*): *N/A*

21. Grading Method (*choose one*): Letter Grade Only

22. MIS Course Data Elements

- a. Course Control Number [CB00]: CCC000534280
- b. T.O.P. Code [CB03]: 50200.00 - Accounting
- c. Credit Status [CB04]: D - Credit - Degree Applicable
- d. Course Transfer Status [CB05]: B = Transfer CSU
- e. Basic Skills Status [CB08]: 2N = Not basic skills course
- f. Vocational Status [CB09]: Clearly Occupational
- g. Course Classification [CB11]: Y - Credit Course
- h. Special Class Status [CB13]: N - Not Special
- i. Course CAN Code [CB14]: *N/A*
- j. Course Prior to College Level [CB21]: Y = Not Applicable
- k. Course Noncredit Category [CB22]: Y - Not Applicable

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l. Funding Agency Category [CB23]: Y = Not Applicable

m. Program Status [CB24]: 1 = Program Applicable

Name of Approved Program (if program-applicable): ACCOUNTING

*Attach listings of Degree and/or Certificate Programs showing this course as a required or a restricted elective.)*

23. Enrollment - Estimate Enrollment

First Year: 28

Third Year: 56

24. Resources - Faculty - Discipline and Other Qualifications:

a. Sufficient Faculty Resources: Yes

b. If No, list number of FTE needed to offer this course: N/A

25. Additional Equipment and/or Supplies Needed and Source of Funding.

N/A

26. Additional Construction or Modification of Existing Classroom Space Needed. (Explain:)

N/A

27. FOR NEW OR SUBSTANTIALLY MODIFIED COURSES

Library and/or Learning Resources Present in the Collection are Sufficient to Meet the Need of the Students Enrolled in the Course: Yes

28. Originator John Gerardi Origination Date 09/09/16