

PAYROLL ACCOUNTING - ACC 2100-001

Fall 2008

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COURSE MATERIALS:

Payroll Accounting, 2008 Edition, Bieg and Toland; Thomson/Southwestern Publishing Co. ISBN: 0-324-64554-6

COURSE DESCRIPTION:

This course is a study of payroll accounting designed for accounting majors and as an elective for other business majors. Comprehensive coverage of payroll laws, calculations, registers, taxes, compliance, and accounting entries. Laboratory experiences include manual and automated payroll methods. Prerequisite: ACC 2010 Financial Accounting

COURSE OBJECTIVES:

The objective of this course is to give the student an understanding of the requirements for compliance with the payroll tax laws. The homework assignments, projects and exams are designed to develop, reinforce and then test the student's knowledge of the material presented in the text and other materials provided in the class and available in the public sector.

COURSE PROCEDURES:

Classroom Procedures: You are expected to attend each class. Class time will be used for discussion of the material in the text to reinforce the principles being studied in the book and to review the discussion questions and the problems assigned for homework. It is important that you read the chapter assignments prior to the class in which we discuss the material as indicated on the class schedule.

Topic Schedule

Chapter 1 - The Need for Payroll and Personnel Records

Chapter 2 - Computing Wages and Salaries

Chapter 3 - Social Security Taxes

Chapter 4 - Income Tax Withholding

Chapter 5 - Unemployment Compensation Taxes

Chapter 6 - Analyzing and Journalizing Payroll Transactions

Chapter 7 - Payroll Project

Note: This schedule is subject to change without notice.

Grading: A summary schedule of your performance will be available for you to review throughout the semester at the course web site. Please review the schedule to be sure you have received credit for all of the work that you have done. Your final grade in the class will be a composite of the credit received in each area of work. The following grade table will be used to assign letter grades:

93% and above A	77% C+
90% A-	73% C
87% B+	70% C-
83% B	60% D
80% B-	Less than 60% E

Attention Students with Disabilities: If you have any disability which may impair your ability to successfully complete this course, please contact the Accessibility Services office, 863-8747, BU 146. Academic accommodations are granted for all students who have qualified documented disabilities. All services are coordinated with the Accessibility Services office.

Academic Dishonesty: No academic dishonesty will be tolerated. The penalty for a first offense is an "F" for the assignment and the assignment cannot be redone. A second offense means that you *fail* (forfeit credit) the course and will be reported to the Department Chair and to Student Advising. Please read the complete "*Student Rights and Responsibilities*" section in the 2008-2009 UVU catalog to be aware of your academic responsibilities.