

ARIZONA WESTERN COLLEGE
SYLLABUS

ACC 125 INTRODUCTION TO PAYROLL ACCOUNTING

Credit Hours: 2 Lec 2

PREREQUISITE: ACC 100 or higher level accounting course

COURSE DESCRIPTION

Introduction to completing payroll including journals, registers, and reporting ensuring compliance with federal and state regulations.

1. COURSE GOALS

- 1.1 Understand federal and state payroll laws and regulations including Fair Labor Standards Act
- 1.2 Relate internal control procedures to payroll transactions and activities
- 1.3 Calculate gross earnings for salaried, hourly, and commissioned employees ensuring compliance with federal and state laws
- 1.4 Determine net pay after deductions including employee taxes, fringe benefit deductions and other deductions
- 1.5 Prepare internal reports for managers
- 1.6 Maintain employee and payroll registers
- 1.7 Journal payroll transactions
- 1.8 Prepare external reports for federal and state entities on a monthly, quarterly, and annual basis

2. OUTCOMES

Upon satisfactory completion of this course, students will be able to:

- 2.1 identify federal and state laws affecting payroll.
- 2.2 apply internal control procedures to payroll transactions and activities.
- 2.3 using federal and state laws, calculate gross earnings for salaried, hourly and commissioned employees.
- 2.4 deduct taxes, fringe benefits, liens and donations from employee's gross pay to determine net pay or take home pay.
- 2.5 report employee expenses to managers through internal financial reports.
- 2.6 post data into employee and payroll registers.
- 2.7 journal payroll transactions.
- 2.8 prepare external reports for federal and state entities on a monthly, quarterly, and annual basis.

3. METHODS OF INSTRUCTION

- 3.1 Lecture
- 3.2 Videos
- 3.3 Class discussion
- 3.4 Class problems

4. LEARNING ACTIVITIES

- 4.1 Chapter reading
- 4.2 Lecture
- 4.3 Class discussions

- 4.4 Lab Problems
- 4.5 Homework
- 4.6 Comprehensive Problem

5. EVALUATION

- 5.1 Exams or quizzes
- 5.2 Homework
- 5.3 Comprehensive problem

6. STUDENT RESPONSIBILITIES

- 6.1 Under AWC Policy, students are expected to attend every session of class in which they are enrolled.
- 6.2 If a student is unable to attend the course or must drop the course for any reason, it will be the responsibility of the student to withdraw from the course. Students who are not attending as of the 45th day of the course will be withdrawn by the instructor. If the student does not withdraw from the course and fails to complete the requirements of the course, the student will receive a failing grade.
- 6.3 Americans with Disabilities Act Accommodations: Arizona Western College provides academic accommodations to students with disabilities through AccessABILITY Resource Services (ARS). ARS provides reasonable and appropriate accommodations to students who have documented disabilities. It is the responsibility of the student to make the ARS Coordinator aware of the need for accommodations in the classroom prior to the beginning of the semester. Students should follow up with their instructors once the semester begins. To make an appointment call the ARS front desk at (928) 344-7674 or ARS Coordinator at (928) 344-7629, in the College Community Center (3C) building, next to Advising.
- 6.4 Academic Integrity: Any student participating in acts of academic dishonesty—including, but not limited to, copying the work of other students, using unauthorized “crib notes”, plagiarism, stealing tests, or forging an instructor’s signature—will be subject to the procedures and consequences outlined in AWC’s Student Code of Conduct.
- 6.5 Texts and Notebooks: Students are required to obtain the class materials for the course.
- 6.6 Arizona Western College students are expected to attend every class session in which they are enrolled. To comply with Federal Financial Aid regulations (34 CFR 668.21), Arizona Western College (AWC) has established an Attendance Verification process for “No Show” reporting during the first 10 days of each semester. Students who have enrolled but have never attended class may be issued a “No Show” (NS) grade by the professor or instructor and receive a final grade of “NS” on their official academic record. An NS grade may result in a student losing their federal financial aid.
For online classes, *student attendance in an online class is defined as the following* (FSA Handbook, 2012, 5-90):
 - Submitting an academic assignment
 - Taking an exam, an interactive tutorial or computer-assisted instruction
 - Attending a study group that is assigned by the school
 - Participating in an online discussion about academic matters
 - Initiating contact with a faculty member to ask a question about the academic subject studied in the course