Course Information:
ACNT 1329 is a 3-hour course

Prerequisite: ACCT 2301 or ACNT 1303

Instructor Information
Cencelia Pierre, MS, CPA
Office Hours: No office hours for on-line courses

Business, Computers, Mathematics & Technical Programs Division
4849 W. Illinois Avenue, W-210
Dallas, Texas 75211
Division Telephone Number: 214.860.8619
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COURSE MATERIALS
Payroll Accounting with Cengage Access Instant Brain– 2015 Edition
Authors: Beig and Toland

COURSE DESCRIPTION
A study of payroll procedures, taxing entities and reporting requirements of local, state and federal taxing authorities in a manual and computerized environment.

STUDENT LEARNING OUTCOMES
Upon successful completion of this course, students should be able to:

1. Demonstrate and understanding of the need for payroll and personnel records.
2. Compute and calculate wages and salaries.
4. Understand various tax acts such as FUTA, SUTA, FICA and required payroll forms.
5. Complete actual payroll forms such as a FORM 940, FORM 941, W-2 and 1099.
6. Demonstrate an understanding between an employee and an independent contractor.
7. Determine and calculate the income tax withholdings from employees.
8. Prepare payroll journal entries.
9. Complete a computerized payroll project.

EVALUATION PROCEDURES
Grade Determination will be based on the projected items listed below and any items assigned during the semester.

Final Exam
There is one exam during the course. The exam is the comprehensive final exam. There are two attempts on the final exam. The higher grade of the two attempts will be recorded in the grade book. Information related to the date of the final exam can be found on the course website at
Chapter Quizzes
There are six chapter quizzes. Each quiz will be available after the due date of each Chapter assignment on Cengage. There is one attempt on each quiz. The due dates for each quiz will be located on the course website – ecampus.dcccd.edu.

Homework Assignments
Homework Assignments will be completed on CENGAGE. CENGAGE is required and not optional. The failure to purchase CENGAGE will result in a grade of an automatic ‘F’. The CENGAGE assignments will be posted on the CENGAGE course website.

Payroll Project
The computerize payroll project will be completed on the CENGAGE course website. The due date will be listed in the course website.

Projected Weight of Assignments

<table>
<thead>
<tr>
<th>Assignment Type</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comprehensive Final Exam</td>
<td>20%</td>
</tr>
<tr>
<td>Six Chapter Quizzes at 5% each</td>
<td>30%</td>
</tr>
<tr>
<td>Six Homework Assignments on Cengage at 5% each</td>
<td>30%</td>
</tr>
<tr>
<td>Computerized Payroll Project on Cengage</td>
<td>20%</td>
</tr>
</tbody>
</table>

Grading Scale
The grading system will be based on grades earned through the examinations and all other assignments.
A (90% +)  B (80-89.99%)  C (70-79.99%)  D (60-69.99%)  F (59.99% & below)

All work must be completed and received by dictated deadlines on the website. Please do not procrastinate. Access the E-Campus by starting at the DCCCD home page at www.dcccd.edu and click on the E-Campus link.

LATE WORK
Any assignment or project that is turned in late will not be accepted.

Email Communication
Students are required to email the Professor through E-Campus, no exceptions. The Professor will delete any emails sent to him/her sent from a personal email address. The reason being is when a student sends an email thru E-Campus, the email tells the Professor what class the student is in and the name of the student.

The withdraw date for this class is January 5, 2016.

Census date for this class is December 23, 2015.

Academic Dishonesty
Academic honesty is expected, and integrity is valued in the Dallas County Community Colleges. Scholastic dishonesty is a violation of the Code of Student Conduct. Scholastic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion. As a college student, you are considered a responsible adult. Your enrollment indicates acceptance of the DCCCD Code of Student Conduct published in the DCCCD Catalog. More information is available at https://www1.dcccd.edu/catalog/ss/code.cfm.
Institution Policies
Please visit http://www.mountainviewcollege.edu/Academics/Documents/Institutional%20Policies.pdf for a complete list of institutional policies (Stop Before You Drop; Withdrawal Policy; Repeating a Course; Financial Aid; Academic Dishonesty; Americans with Disabilities Act Statement; Religious Holidays; and Campus Emergency Operation Plan and Contingency Plan.).

Course Calendar

December 23rd: Census Date

December 26th: Chapters 1 – Homework

December 27th: Chapters 1 – Quiz

December 26th: Chapters 2 – Homework

December 27th: Chapters 2 – Quiz

December 31st: Chapters 3 – Homework

January 2nd: Chapters 3 – Quiz

December 31st: Chapters 4 – Homework

January 2nd: Chapters 4 – Quiz

January 6th: Chapters 5 – Homework

January 7th: Chapters 5 – Quiz

January 6th: Chapters 6 – Homework

January 7th: Chapters 6 – Quiz

January 9th: Short Version – Payroll Project

January 11th: Final Project/Exam