DALLAS COUNTY COMMUNITY COLLEGE DISTRICT
Brookhaven College
ACNT 1329: Payroll and Business Tax Accounting
Section 21401
COURSE SYLLABUS
Fall 2018 (September 10 – December 7)

Note: Thanks for your interest in the class. After reviewing this syllabus, e-mail me (cmccoy@dcccd.edu) any questions you have about this class, and I will be happy to answer them. To access the class after enrolling, go to http://ecampus.dcccd.edu.

In accounting, the old adage “Practice makes perfect” is true. In an accounting course, “The best predictor of success is “time on task”—practice, practice, and more practice. —Clarice McCoy

Course Information

Class: ACNT 1329-21401
Duration: Monday, September 10–Friday, December 7 (13 weeks)
Prerequisite: None
Professor: Clarice McCoy, CFP/CPA/MBA
E-mail: cmccoy@dcccd.edu
Phone/Fax: 972-860-4166 / 972-860-4142
Cell (emergency only): 214-616-7930
Office: Brookhaven College, M108
Office Hours: E-mail cmccoy@dcccd.edu for appointment and virtual office hours posted on Blackboard site
Certification Date: Thursday, September 20, 2018
Drop Deadline: Tuesday, November 13, 2018
Class Meeting Time: Online at your convenience using Internet and Blackboard (See class schedule for recommended/required completion dates.)
Tech Help/Support: 972-669-6402 or ecampus.support.edu@dcccd.edu
Tech Requirements: 1. Computer with Internet access for eCampus and E-mail
2. Microsoft Word and Excel for completing assignments
Division Information: Business and Career Programs, Brookhaven College, M110 / 972-860-4160
Catalog Description: A study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. (3 Lec.)

Required Textbook:

Payroll Accounting 2016, Bernard J. Bieg and Judith A. Toland, South-Western, CENGAGE Learning
You have two options for purchasing the required text and access code. Select one.

OR

2. Digital version with just CNOW BB Integrated Access Code for eBook and homework system (no print text) under ISBN 9781305666085

Note: See more detailed information on the eCampus class site at http://ecampus.dcccd.edu under the “Text/Access Code” button. Most students prefer having a print text for accounting.
Instructor Information

Since this is an online class, you will communicate with me by e-mail (cmccoy@dcccd.edu) and by completing and submitting class work through Blackboard (http://ecampus.dcccd.edu). E-mail me when you have questions, need help, or want to schedule an appointment. That’s why I’m here—to help you complete the course requirements and be successful in the class. Normally you can expect me to respond to your e-mails and grade class work within 24 hours. While this is my general and intended practice, it is subject to changes and life circumstances.

Accounting Lab Information

Instructional Specialist: Sophia Kwon
Room: Brookhaven College - M129 and M132
Telephone: 972-860-4376
E-mail: skwon@dcccd.edu
Hours: M, T, W, & R 11:00 AM – 8:15 PM
Saturday 10:00 AM – 3:00 PM

Note: Lab associates are not tutors per se, but are there to answer questions, help with assignments, etc. Call or e-mail them before going to let them know when you are coming and to make sure they will be there and not at a meeting, ill, etc.

Online versus On-Campus

How does an online class compare with an on-campus class? How much time will it take?

Online accounting courses are very intensive and extremely challenging. They are designed for self-motivated individuals who can work on their own without much instruction, and they require a disciplined approach to independent learning. If you were enrolled in a comparable 15-week on-campus accounting course, you could expect to spend a minimum of 120 hours total (8 hours per week attending class and studying and completing homework outside of class). To be successful in this 13-week online accounting course, you should be prepared to spend a minimum of approximately 9 hours per week, which is like having a part-time job doing accounting. (Time required varies greatly based on individual backgrounds and aptitude.) Because you do not have the day-to-day classroom directed activities, you may find that online courses require more time than on-campus classes. If this style does not fit your requirements, please consider registering for an on-campus section of this course.

Rationale – Why Study Accounting?

Every day individuals make decisions that involve choosing between alternatives that have different expected outcomes. These decisions may be of an intimately personal, social, or economic nature, and often there is some doubt regarding which course of action should be taken to achieve the desired objective. This doubt, this uncertainty, can be reduced through the use of relevant information with the result that a rational, more informed decision is made.

Accounting, because it is the primary source of information on economic activity, provides a means for reducing this doubt in the minds of those charged with conducting such activity. Because it includes the production, exchange, and consumption of scarce resources, economic activity is found everywhere in our society. Accounting is nearly as extensive. Wherever economic resources are employed, an accounting is likely to be required to show what was accomplished, at what cost or sacrifice. This is true whether individuals, employers, churches, government units, or some other organization in which individuals are interested, such as the local hospital, employ the resources.

Thus, it follows that the welfare of nearly every individual in our society is affected, directly or indirectly, by accounting information. This is sufficient reason for maintaining that some knowledge of basic accounting is essential to every person who seeks to function intelligently and efficiently in our society.

Now, more than ever, in the shadow of the Enron and other scandals, you can see the need for accountants, managers, officers, and board members who have knowledge of accounting and act ethically to help safeguard our investments and thus, in turn, help maintain our trust in companies.
Course Goal

Upon completion of this course, you will be able to demonstrate a basic understanding of accounting for payroll.

Course Outline

In this course you will learn about payroll accounting and business taxes. The chapters covered in the textbook are as follows:

- 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 8: Unemployment Compensation Taxes
- Chapter 6: Analyzing and Journalizing Payroll Transactions
- Chapter 7: Payroll Project (Manual) (Optional – Appendix B: Excel Template Instructions for the Glo-Brite Payroll Projecting Using Excel)
- Appendix A: Payroll Project Using Online General Ledger (CLGL) (Computerized)
- 1 Payroll Practices and System Fundamentals
- 2 Payroll System Procedures
- 3 Gross Pay Computation
- 4 Fringe Benefits and Voluntary Deductions
- 5 Employee Net Pay and Pay Methods
- 6 Employer Payroll Taxes and Labor Planning
- 7 Payroll Register, Employees’ Earnings Records, and Accounting System Entries

APPENDICES
- A Continuing Payroll Project: Wayland Custom Woodworking
- B Special Classes of Federal Tax Withholding
- C Federal Income Tax Tables
- D State Income Tax Information
- E State Revenue Department Information
- F Payroll Certification Information

Course Objectives (COs)

During this course, you will complete the following activities:

1. Explain the need for payroll and personnel records.
2. Account for wages and salaries.
3. Account for social security taxes.
4. Account for federal tax withholding.
5. Account for unemployment compensation taxes.
6. Analyze and journalize payroll transactions.

Unit Outcomes (UOs)

This course is divided into four units. Upon completion of these units, you should be able to:

1. Account for payroll and personnel records and wages and salaries.
2. Account for social security taxes and federal tax withholding.
3. Account for unemployment compensation taxes and analyze and journalize payroll transactions.
4. Complete a comprehensive payroll project.
Student Learning Outcomes (SLOs)

Upon successful completion of this course, you should be able:

1. Define terminology related to payroll.
2. Calculate employee payroll, employer related taxes and prepare related tax forms.
3. Maintain payroll records required under current laws.

*These end-of-course outcomes are identified by the Texas Higher Education Coordinating Board (THECB) in the Workforce Education Course Manual (WECM).

Note: The course objectives (COs) and the unit objectives (UOs) are directly related to the student learning and WECM end-of-course outcomes (SLOs). Detailed chapter objectives are listed by unit and lesson under the Blackboard “Unit” tabs. Detailed chapter objectives are also listed by chapter in the textbook.

Foundation Skills and Workplace Competencies (SCANS)

The U.S. Department of Labor Secretary’s Commission on Achieving Necessary (SCANS) was established to determine skills that student need in order to succeed in the work environment. These skills and competencies were identified by thousands of employers in a nationwide survey. DCCCD is committed to helping students in obtain these skills and competencies. Towards this goal, some of the following foundation skills and workplace competencies have been integrated into this course.

Foundation Skills (FS)

1. Basic skills: Reads, writes, performs arithmetic and mathematical operations, listens and speaks
2. Thinking Skills: Thinks creatively, makes decisions, solves problems, visualizes, knows how to learn, and reasons
3. Personal Qualities: Displays responsibility, self-esteem, sociability, self-management, and integrity and honesty

Workplace Competencies (WC)

1. Resources: Identifies, organizes, plans, and allocates resources
2. Interpersonal: Works with others
3. Information: Acquires and uses information
4. Systems: Understands complex inter-relationships
5. Technology: Works with a variety of technologies

Instructional System

The textbook, accompanying eCampus materials, and instructor are the most important resources available to you and to your completing this course successfully.

The textbook is where you will find the main content of the course and it is the textbook on which the eCampus materials are based and were developed. There are numerous questions and problems at the end of each lesson that are assigned as homework. Doing accounting homework is critical because research shows that practice and time spent (time on task) is the greatest predictor of success in an accounting course.

Your instructor has developed, and placed on eCampus, extensive materials to help you learn the content. There you will find, by chapter, objectives, overview and textbook reading assignment, PowerPoint presentations, glossary, flash cards, crossword puzzles, short videos, check figures, and solutions manual. All of these materials were designed to provide further explanation of the textbook content as well as to provide you with opportunities for application, feedback, and review. Use as much or as little as you need. At the end of these items, you will find the assignments and quiz for each lesson. In addition, under the eCampus “CNOW Assessments” button, you will find the three unit exams, information for the continuing payroll problems and the payroll project, and the comprehensive final exam.

Lastly, your instructor is here to guide you through the course, explaining procedures you should follow to complete each lesson, grading assignments, providing feedback on assignments, answering your questions about any aspect of the class, etc.

Most of the time you spend on this course will involve the following activities:

1. Reading the textbook and supplementary materials provided online.
2. Using chapter materials provided under the eCampus class site to further your understanding of the content (includes PowerPoint presentations, glossaries, flashcards, crossword puzzles, check figures, and solutions manual).
3. Completing and submitting question assignments.
5. Completing and submitting continuing payroll problems.
6. Taking quizzes.
7. Preparing for and taking the three unit examinations.
8. Completing the comprehensive payroll project.
9. Preparing for and taking the comprehensive final exam.

**Course Requirements**

To complete this course successfully, you **must** do the following:
1. Complete the course orientation and complete and submit the **Student Survey** and the **Payroll Pretest** (required to verify participation for certification).
2. Complete and submit **six question assignments** (one each for Chapters 1-6).
3. Complete and submit **five practical problem assignments** (one each for Chapters 2-6).
4. Complete and submit **five continuing payroll problems** (one each for Chapters 2-6).
5. Take **six quizzes** (one each for Chapters 1-6).
6. Take **three unit exams**.
7. Complete and submit the computerized **payroll project**.
8. Take the **comprehensive final exam**.

**Grading System**

The grading system consists of the following:
1. Twenty-six percent (26%) of your final course grade comes from assignments: Assignments A (6%), Assignments B (10%), Assignments C (10%),
2. Twenty-four percent (24%) of your final course grade comes from the six quizzes.
3. Thirty percent (30%) of your final course grade comes from the three unit exams.
4. Ten percent (10%) of your final course grade comes from the comprehensive final exam.
5. Ten percent (10%) of your final course grade comes from the payroll project.
6. All activities and unit exams should be completed by the scheduled dates.
7. The comprehensive final exam must be completed by the scheduled date.

All of the items listed in the Grading Criteria and Class Schedule on the following page are located on the Blackboard (eCampus) site at [http://ecampus.dcccd.edu](http://ecampus.dcccd.edu). The Student Survey is located under the “Orientation” tab in the Start Here section. The extra credit activities, assignments, quizzes, and unit exams are located by lesson under the Blackboard “CNOW Assessments” tab or under the Blackboard “Unit” tabs. The payroll project is located under the “Payroll Project” tab, and the final is located under the “Final Exam” tab. After completing the course and entering all your scores on the form below, circle the letter grade earned and compare with your grades under the Blackboard “My Grades” tab and with the Registrar’s record of your final course grade on eConnect at [http://econnect.dcccd.edu](http://econnect.dcccd.edu). Contact your instructor if there is a discrepancy.

**Warning about Staying on Schedule:** Most students take online classes because they need or want flexibility in scheduling. As a result, all the dates in the class schedule, except the mid-term and final, are ‘recommended’ dates to keep you on schedule. However, you should always try to stay within a day or two of these dates. Accounting is not a course where you can wait until the end and do a lot of the work; there’s just too much content to cover and too much work to complete. Experience shows that students who do not stay on the schedule usually are unable to complete the course successfully. Since the assignments and quizzes are designed to help you learn the content and prepare for exams, they should be completed as you finish each lesson but certainly prior to taking the unit exams. The final exam must be taken on, or prior to, the date indicated; and all work must be completed and submitted before you take the final.
## Summary of Course Requirements

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Items</th>
<th>Total Points Earned</th>
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</thead>
<tbody>
<tr>
<td>Student Survey and Payroll Pretest (required for certification purposes)</td>
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<td></td>
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<tr>
<td>Assignments A Questions</td>
<td>6 @ 10 points each</td>
<td>60</td>
</tr>
<tr>
<td>Assignments B Practical Problems</td>
<td>5 @ 20 points each</td>
<td>100</td>
</tr>
<tr>
<td>Assignments C Continuing Payroll Problems</td>
<td>5 @ 20 points each</td>
<td>100</td>
</tr>
<tr>
<td>Chapter Quizzes</td>
<td>6 @ 40 points each</td>
<td>240</td>
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<tr>
<td>Unit Exams</td>
<td>3 @ 100 points each</td>
<td>300</td>
</tr>
<tr>
<td>Payroll Project</td>
<td>1 @ 100 points</td>
<td>100</td>
</tr>
<tr>
<td>Comprehensive Final Exam (Chapters 1-6)</td>
<td>1 @ 100 points</td>
<td>100</td>
</tr>
<tr>
<td>Total Points</td>
<td></td>
<td>1,000</td>
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## Grading Scale

<table>
<thead>
<tr>
<th>Total Points Earned</th>
<th>Percentage</th>
<th>Letter Grade Earned</th>
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</thead>
<tbody>
<tr>
<td>900 - 1,050</td>
<td>90% - 105%</td>
<td>A</td>
</tr>
<tr>
<td>800 - 899</td>
<td>80% - 89%</td>
<td>B</td>
</tr>
<tr>
<td>700 - 799</td>
<td>70% - 79%</td>
<td>C</td>
</tr>
<tr>
<td>600 - 699</td>
<td>60% - 69%</td>
<td>D</td>
</tr>
<tr>
<td>Below 600</td>
<td>Below 60%</td>
<td>F or N</td>
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## Class Schedule and Grade Worksheet

<table>
<thead>
<tr>
<th>Due Dates</th>
<th>Requirements</th>
<th>Point Value</th>
<th>Points Earned</th>
<th>Cumulative Points Earned</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mon. Sept. 10</td>
<td>Survey and Pretest (to verify participation for certification)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mon. Sept. 17</td>
<td>Chapter 1 Assignment A and Quiz</td>
<td>10+40</td>
<td>50</td>
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</tr>
<tr>
<td>Mon. Sept. 24</td>
<td>Chapter 2 Assignments A, B, and C and Quiz</td>
<td>10+20+20+40</td>
<td>140</td>
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<tr>
<td>Mon. Oct. 1</td>
<td>Exam 1 Online (Chapters 1 and 2)</td>
<td>100</td>
<td>240</td>
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<tr>
<td>Mon. Oct. 8</td>
<td>Chapter 3 Assignments A, B, and C and Quiz</td>
<td>10+20+20+40</td>
<td>330</td>
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<tr>
<td>Mon. Oct. 15</td>
<td>Chapter 4 Assignments A, B, and C and Quiz</td>
<td>10+20+20+40</td>
<td>420</td>
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<tr>
<td>Mon. Oct. 22</td>
<td>Exam 2 Online (Chapters 3 and 4)</td>
<td>100</td>
<td>520</td>
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<tr>
<td>Mon. Oct. 29</td>
<td>Chapter 5 Assignments A, B, and C and Quiz</td>
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<td>Mon. Nov. 5</td>
<td>Chapter 6 Assignments A, B, and C and Quiz</td>
<td>10+20+20+40</td>
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<tr>
<td>Mon. Nov. 12</td>
<td>Exam 3 Online (Chapters 5 and 6)</td>
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<td>800</td>
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<tr>
<td>Sat. Nov. 17</td>
<td>1. Oct. 9 and 23 Student Project Audit Reports</td>
<td>10+9</td>
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<td>Wed. Nov. 21</td>
<td>2. Nov. 6, 13, and 20 Student Project Audit Reports</td>
<td>9+5+9</td>
<td>842</td>
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<td>Sun. Nov. 25</td>
<td>3. Dec. 4, 14, and 18 Student Project Audit Reports</td>
<td>9+5+8</td>
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<td>Wed. Nov. 28</td>
<td>4. Optional Activities Student Project Audit Report</td>
<td>7</td>
<td>871</td>
<td></td>
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<tr>
<td>Mon. Dec. 3</td>
<td>5. Forms (Forms 941 &amp; 940, W-2s &amp; W-3, State Reports)</td>
<td>29</td>
<td>900</td>
<td></td>
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<tr>
<td>Thur. Dec. 6</td>
<td>Practice Final</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fri. Dec. 7</td>
<td>Comprehensive Final Exam Online* (Chapters 1, 2, 3, 4, 5, and 6)</td>
<td>100</td>
<td>1,000</td>
<td></td>
</tr>
</tbody>
</table>

### Extra Credit (limited to 50 points total toward final course grade):
- Student Contract/Survey: 10 points
- Payroll Pretest (required to verify participation for certification): 10 points
- Study Plans on CNOW (6 @ 5 points each): 30 points
- Animated Activities (4 @ 3 points each): 12 points
- Blueprint Problems on CNOW (5 @ various points each): 22 points
- Payroll Posttest: 10 points

*Only one attempt is allowed.

**Caveat:** This grading criteria, grading scale, and class schedule may be revised at the discretion of your instructor.

*2018FA-ACNT 1329-21401*  
September 10 – December 7, 2018 (13 weeks)  
062618
Course Evaluation

**Note:** All of the following items are located on the eCampus class site. The Student Survey and Pretest are located under the “Orientation” tab in the START HERE section. The required assessments (assignments, quizzes, unit exams, project, and final exam) and extra credit activities (study plans, animated activities, blueprint problems, and practice final) are located in the RESOURCES BY UNIT section by unit and chapter or activity. They may also be accessed directly under the “Assessments through CNOW” tab in the COURSE ASSESSMENTS section.

**Student Contract/Survey and Pretest (Orientation): 20 extra credit points**
You must complete and submit the Student Contract/Survey and Payroll Pretest. They are used to certify your participation in the class by the certification date and to verify that you have completed the class orientation. They should be submitted by the certification date (posted on eCampus class site) to keep any financial aid you are receiving from being affected. The survey and pretest are located under the “Orientation” tab in the START HERE section.

**Assignments: 260 points**
There are six sets of required assignments, one for each chapter. The assignments are divided into three types: (1) question assignments, (2) practical problem assignments, and (3) continuing payroll problems.

1. **Assignments A Questions: 60 points (6 assignments @ 10 points each)**
   Each assignment includes questions selected from the end-of-chapter materials in Chapters 1 through 6 in the textbook. Assignments are completed online, and each assignment is worth 10 points, for a total of 60 points. Average completion time is approximately thirty minutes. Each assignment can be saved and finished later. Three attempts are allowed. You will get different questions each time, and your highest score is the one used for computing your final course grade. [Note: These end-of-chapter materials include the Matching Quiz, Questions for Review, and Questions for Discussion.]

2. **Assignments B Problems: 100 points (5 assignments @ 20 points each)**
   Each assignment includes several problems from Chapters 2 through 6 in the textbook. Each Assignment B is worth 20 points, for a total of 100 points. Average completion time is approximately sixty minutes. Each assignment can be saved and finished later. Three attempts are allowed. Your highest score is the one used for computing your final course grade.

3. **Assignments C Continuing Payroll Problems: 100 points (5 problems @ 20 points each)**
   There are five continuing payroll problems, starting with Chapter 2 and continuing through Chapter 6. Each problem is worth 20 points each, for a total of 100 points. Average complete time is approximately 45 minutes. Each assignment can be saved and finished later. Three attempts are allowed. Your highest score is the one used for computing your final course grade.

**Quizzes: 240 points**
There are six required quizzes, one for each chapter. Each quiz is worth 40 points, for a total of 240 points, and includes true-false and multiple-choice questions, as well as problems. All quizzes are taken online and the average completion time is approximately thirty minutes. Each quiz must be completed once it is launched; it cannot be saved and completed later. Three attempts are allowed. You will get different questions each time, and the highest score is the one that is used in computing your final course grade. They are automatically graded and the score posted when submitted.

**Unit Exams: 300 points**
There are three major exams, worth 100 points each. Exam 1 covers Chapters 1 and 2, Exam 2 covers Chapters 3 and 4, and Exam 3 covers Chapters 5 and 6. Each exam is divided into two parts with each part worth 50 points, for a total of 100 points. Each exam must be completed once it is launched; you can’t save it and finish later. Two attempts are allowed on each exam. You will get different questions each time, and the score on your highest attempt is the one used in computing your final course grade. [Note: If you do not take a unit exam, your final exam will serve as your make-up exam. If you take all unit exams, your final exam score (if better) will substitute for your lowest unit exam score. Your final exam grade may serve as a make-up for only one unit exam grade. You may not use a unit exam grade to replace your final exam grade.]
**Payroll Project: 100 points**
Chapter 7 and Appendix A is simulation, or practice set, for payroll accounting. You will apply the knowledge acquired in this course to practical payroll situations. This simulation is a culmination of the information presented in the textbook. Chapter 7 is the manual version of the simulation, and Appendix A is the computerized version. The payroll project is for the last quarter of a year, including end-of-quarter and end-of-year payroll reports. You will complete the project through CNOW, which includes nine Student Project Audit Reports (worth 71 points total) at various points in the completion of the project. Then you will complete the required payroll forms from your textbook and submit scanned copies of the forms through an assignment (worth 29 points).

**Final Exam: 100 points**
There is a comprehensive final exam, covering Lessons 1 through 6, with questions from the material covered in all six lessons. It has 50 multiple-choice questions and problems worth 2 points each, for a total of 100 points. Included in the multiple-choice questions are terminology as well as problem calculations. The problems are usually fill-in-multi blanks. It is taken online and the average completion time is approximately two hours. It must be completed once it is launched; you can’t save it and finish later. Only one attempt is allowed; it cannot be retaken. [Note: Failure to take the final exam as scheduled will result in a zero for that exam. There will be no make-up exam given, and you may not substitute a major exam grade for your final exam grade.]

**Extra Credit: Limited to 50 points total**
There are several opportunities for extra credit: (1) Student Contact/Survey (10 points), (2) Payroll Pretest (10 points), (3) Study Plans on CNOW (6 @ 5 points each = 30 points), (4) Animated Activities (4 @ 3 points each = 12 points), (5) Blueprint problems on CNOW (5 @ various points each = 22 points), and (6) Payroll Posttest (10 points). The survey and pretest are part of the orientation process and are worth 20 points total. Unlimited attempts are allowed, and the score on your highest attempt is recorded. Extra credit activities have a combined possible total of 94 points; however, only 50 points may be applied toward your final course grade. The survey and pretest are the last steps in the orientation which is located under the “Orientation” tab in the START HERE section. The other items are located by chapter under the “Unit” tabs in the RESOURCES BY UNIT section and also under the “CNOW Assessments” tab in the COURSE ASSESSMENTS section.

**Checking Your Grades on eCampus**
Most of the assessments are scored automatically upon submission and the score is entered in the eCampus Grade Center. For assessments not scored automatically, your instructor will grade and enter scores manually. After you complete and submit these items, you will see a green exclamation point (!) in the Grade Center column until they are graded by your instructor.

Check your grades by going to the Blackboard “My Grades” tab. To view details/feedback of graded items, click on the score. For assignments and quizzes, you will see the questions, your answers, the correct answers, and any available feedback. For major exams and payroll project audit reports, you will see the questions and your answers. For the final, only the score is available.

**Change of Personal Information**
If your personal information (name, e-mail address, telephone number, and/or mailing address) changes, notify your instructor and the Admissions/Registrar’s Office immediately to be certain that you receive all necessary information. This is important!
Accounting Department Policies

Class Attendance
Students are expected to attend regularly all classes in which they are enrolled. Class attendance and course progress are the responsibility of the student. In online classes, this means you should be logging in and doing your required work a minimum of three times per week (in a short semester, you will need to be logging in and working every day). It is also the responsibility of the student to consult with the instructor following a period of absence. Once enrolled in the course, it is the responsibility of the student to withdraw from the course should that become necessary. Instructors will not automatically drop students who have stopped attending class.

Electronic Devices
To prevent interruptions and disturbing others, cell phones, pagers, etc., should be turned off before entering Brookhaven classrooms or the Business lab (M129). Also, no programmable calculators/cell phones are allowed when taking exams; you can use a basic 4-function calculator.

Caveat: Instructor’s Right to Modify
This syllabus is a set of guidelines for ACNT 1329, Payroll Accounting. The instructor has the right to add, delete, or revise segments of this course syllabus as necessary to manage and conduct this class. The intent of the instructor is to promote the best education possible within prevailing conditions affecting this class. Students are responsible for contacting the instructor and seeking clarification of any requirement that is not understood.

Brookhaven College and DCCCD Policies
It is your responsibility to familiarize yourself with Brookhaven College and DCCCD institutional policies and to make sure that you are in compliance. For information on these policies required as an addendum to this syllabus, go to “Institutional Policies” at the following address.
http://www.brookhavencollege.edu/syllabusaddendum
https://www.brookhavencollege.edu/syllabusaddendum

The following topics are included:

1. Drop/Withdrawal Policy
2. Stop Before You Drop
3. Financial Aid Statement
4. International Students
5. Religious Holidays
6. ADA Statement
7. Academic Integrity
8. Repeating This Course
9. Grade Reports
10. FERPA
11. Institutional Equity
12. Concealed Carry
13. Weapons
14. Instructor’s Right to Modify

Yea - The End!