Instructor: Casey Martin, CPA
Office: Bonham Hall Room 126
Telephone: 972-761-6773
Email: caseym@dcccd.edu (*preference*)
Office Hours: Mon & Wed 2-3:15pm, Tues & Thurs 9:30-10:45am, or by appointment

Required Course Materials:

Labyrinth eLab Course: http://lms.labyrinthelab.com/addcourse.php?code=cPGsQ5b7-19066
Course Code: cPGsQ5b7-19066

Course Description:
Prerequisite: Students must be concurrently enrolled or have successfully completed coursework in ACCT 2301, ACCT 2401, or ACNT 1303.

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.)

Learning Outcomes:
Upon successful completion of this course, the student will be able to:

Technical/Conceptual Competencies:
1. Process new employees.
2. Calculate employee pay.
3. Determine federal and state income tax withholding.
4. Understand and apply FICA taxes and voluntary deductions.
5. Conduct periodic and year-end payroll reporting.
6. Locate and use key federal and state forms and documents, and identify key dates and timelines.
7. To complete a payroll project.

Workplace/SCANS/Intellectual Competencies:

1. Manage Resources:
   • Manage time in order to complete class assignments, exams, and projects
   • Learn how organizations make decisions to manage human resources
2. Exhibit Interpersonal Skills:
   • Work in teams in order to complete class assignments
   • Learn to use communication, negotiation, and evaluation skills in group activities
3. Work with information:
   • Acquire and evaluate relevant information for decision making
   • Organize and maintain payroll accounting information using a variety of accounting systems
- Interpret and communicate relevant information in payroll records and reports.
- Process information with computers using electronic spreadsheets and/or other software

4. Apply Systems Knowledge:
- Understand manual and computerized payroll accounting systems and effectively evaluate related information

5. Use Technology:
- Access appropriate electronic databases to obtain decision-supporting information
- Build appropriate models and registers using electronic spreadsheets and/or other software
- Acquire skills through technology-based learning modules when available and appropriate

6. Demonstrate Basic Skills:
- Place information in appropriate context when reading, writing, speaking, and listening
- Express information and concepts with conciseness and clarity when writing and speaking
- Measure items using appropriate methods of measurement

7. Demonstrate Thinking Skills:
- Make valid and reliable evaluations of information
- Evaluate the significance of evidence or facts
- Verify information for problem definition and solution
- Seek consensus where appropriate
- Consider unconventional approaches and solutions to problems
- Know when to follow directions, question plans or seek help

8. Exhibit Personal Qualities
- Cultivate growth in personal conduct and capabilities
- Diagnose the need for change and take appropriate action to gain competencies
- Recognize situations where professional ethical standards apply and behave accordingly
- Accept professional development as a lifelong process

Program Student Learning Outcomes:
1. Accounting Knowledge:
   - Identify and analyze relevant financial information
   - Record and communicate accounting transactions

2. Computational Skills (Quantitative Skills):
   - Select relevant data and perform appropriate financial calculations

3. Technology:
   - Use technology effectively to perform accounting tasks

4. Critical Thinking (Critical Analysis):
   - Analyze and compare relevant financial information for decision making

5. Communication:
   - Read, write, speak, and listen appropriately for academic and career purposes

6. Ethics:
   - Recognize ethical dilemmas, make ethical decisions, and provide rationale for decisions

7. Personal Life Skills:
   - Possess sufficient life skills to effectively manage personal and professional life

Richland College’s Quality Enhancement Plan – Learning to Learn: Developing Learning
**Power:**
Richland College is piloting its Quality Enhancement Plan (QEP) in select classes. The QEP provides techniques, practices, and tools to help students develop the habits, traits or behaviors needed to be effective and successful lifelong learners in college and in life. For more information, please log onto: https://www.richlandcollege.edu/aboutrlc/strategic-plan/qep/pages/default.aspx.

**Required OnLine Orientation:**
ACNT 1329 – Payroll and Business Tax Accounting requires you to complete an online orientation. This is very important so that I can verify your enrollment and participation to the Registrar. To fulfill your Orientation Requirement, complete the following steps within one week from the start date of the class.

1. Read the course syllabus and all Detailed Directions carefully.
2. Update your personal information on eCampus. I must have a current, working email address for you!
3. Post a personal statement on the Community Orientation Discussion Board in eCampus and respond to at least two fellow students’ postings. (go to the “Discussion Board” tab on eCampus).
4. Submit the following Orientation Statement through email to your instructor. Instructor info on first page of this syllabus.
   - “I have updated my personal information. I have read the syllabus, and all directions, I understand what I am to do. I have begun working on the first chapter, and I will use the discussion board for any questions.”
   - I have posted my personal statement on the Community Orientation Discussion Board and I have responded to at least two fellow classmates.
5. In addition, tell me about yourself and why you are taking this course. Include any questions you have about the course in this initial communication.

**Course Communications:**
Active communication is vital in the OnLine Learning Environment. You begin this process with the OnLine Orientation, interacting with fellow students through the Community Orientation Discussion Forum and subsequently emailing your instructor to inform him/her of your completion of the orientation activities. To maintain regular, consistent course communications please adhere to the following guidelines.

**eMail:** eMail communications with your instructor should be limited to personal, individual situations requiring a private audience between you and your instructor. In these situations your instructor will strive to respond to your email within 24 hours during a regular school-hours timeframe. Responses during off-hours will be prompt but could be at longer timing.

**Important Note:** For all eMail communications always include your name, the course prefix and number, the course section number, and the title of whatever it is that you wish to communicate on the subject line of your emails.

**Discussion Board Forums:** The preferred method of communication within the course site is through Open Discussions within the eCampus module.

**Community Orientation Discussion Forum:** This forum is first used to fulfill your orientation requirements. It could also be helpful to continue building relationships, creating study teams and generally forming Community with fellow classmates throughout the semester. Your fellow classmates could be your greatest resource in this online class.
Course Question/Answer and Discussion Forum: Use this forum for any and all course questions or inquiries. Posting questions here will allow all students in the class to share in the same information.

*Do not send eMail to the instructor for course content questioning. Use the corresponding discussion board forum instead.* Please use clear, concise header information for each of your threads and responses. Use wording that will clearly identify the problem or topic presented for discussion and resolution.

Office Hours/Personal Conference: You are free to drop-in at the appointed location for open discussion during this time frame. If you need to meet with me outside this time frame email for an appointment at a time convenient with all parties involved.

**Computation of Grades:**

<table>
<thead>
<tr>
<th></th>
<th>Points</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Three Exams (150 pts each)</td>
<td>450</td>
<td>45%</td>
</tr>
<tr>
<td>Chapter Quizzes (6 x 45 pts each)</td>
<td>270</td>
<td>27%</td>
</tr>
<tr>
<td>Chapter HW (6 x 30 pts each)</td>
<td>180</td>
<td>18%</td>
</tr>
<tr>
<td>Payroll Project</td>
<td>100</td>
<td>10%</td>
</tr>
<tr>
<td><strong>TOTAL COURSE POINTS</strong></td>
<td><strong>1,000</strong></td>
<td><strong>100%</strong></td>
</tr>
<tr>
<td>Extra Credit</td>
<td>50</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL POINTS AVAILABLE</strong></td>
<td><strong>1,050</strong></td>
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**Grade Scale:**

<table>
<thead>
<tr>
<th>Grade</th>
<th>Points</th>
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<tbody>
<tr>
<td>A</td>
<td>900 points and above</td>
</tr>
<tr>
<td>B</td>
<td>800 - 899 points</td>
</tr>
<tr>
<td>C</td>
<td>700 - 799 points</td>
</tr>
<tr>
<td>D</td>
<td>600 - 699 points</td>
</tr>
<tr>
<td>F</td>
<td>Below 600 points</td>
</tr>
</tbody>
</table>

**Exams:**

Students will complete three online exams during the semester. Each exam will cover two chapters. Specific exam instructions, including exam availability and due dates are provided in the Course Schedule (page 7 of this syllabus) and are described on each exam.

It is each student’s responsibility to take all exams during the scheduled time frame. Make-up exams will only be given to students under extraordinary circumstances. If a student is sick, the student must have a doctor’s note stating that the exam could not be taken due to medical reasons. If you have a scheduled business or college trip during a scheduled exam period you must speak with me BEFORE the exam date in order to make special arrangements.

**Chapter Assignments:**

Chapter assignments include required homework and chapter quizzes. Homework and chapter quizzes must be submitted in Labyrinth eLab no later than the completion dates specified in the Course Schedule (page 7 of this syllabus). Students are limited to two attempts on chapter quizzes. The attempt with the “Higher” grade will be used in the computation of course grades.

The last assignment is a required comprehensive payroll project. This project provides students with the opportunity to apply the concepts, laws, and procedures learned in the preceding six chapters.
**Distance Learning Information:**
Richland College Distance Learning Information Page: [https://www.richlandcollege.edu/services/onlineservices/pages/onlineclasses.aspx](https://www.richlandcollege.edu/services/onlineservices/pages/onlineclasses.aspx). Distance Learning/OnLine accounting courses are very intensive and challenging and require a disciplined approach to independent learning. You must be self-motivated, computer literate, and have access to the Internet, E-mail, and Microsoft Office, including Word and Excel.

If you were enrolled in a comparable 15-week on-campus accounting course, you would be expected to attend class 3 hours a week plus spend a minimum of approximately 6 hours per week studying and completing homework. Because you do not have the day-to-day classroom directed activities, you may find that distance education courses require more study time than on-campus classes.

When planning your study/preparation time for a distance learning/OnLine accounting course, you must be prepared to spend a minimum of 9 hours per week for a 15-week course, 11 hours per week for a 13-week course, 15 hours per week for a 9-week course, or 34 hours per week for a 4-week course. (Time required varies greatly based on individual backgrounds and aptitude.)

**Attendance Policy:**
In order to be successful students must participate in enrolled classes. Class participation and course progress are the responsibility of the student. It is also the responsibility of the student to consult with the instructor following a period of absence.

**Course Subject Matter:**
Because of the quantity of information to be covered, an in-depth study of each portion would be impossible to cover in its entirety in class. Therefore, it is the student’s responsibility to cover independently topics not covered in class.

**Code of Conduct:**
Any violation of the Student Code of Conduct (presented in the Richland College Catalog) will result in strict disciplinary action. All forms of academic dishonesty, including cheating, fabrication, facilitating academic dishonesty, plagiarism and collusion will be reported to the Vice President of Student Development.

**Accounting Tutoring and Lab:**
Tutoring for accounting students is available in Room M216 in the Medina Building. Tutoring is FREE and is recommended for any student who is having difficulty with the assignments or would like to review for an examination. Homework solutions are available to check your answers in M216. Check the lab schedules posted in Room M216 for hours.

**Withdrawal Policy:**
If you are unable to complete this course, it is your responsibility to withdraw formally. The withdrawal request must be received in the Registrar’s Office by:

**November 15, 2018**

Failure to do so will result in your receiving a performance grade, usually an “F”. If you drop a class or withdraw from the college before the official drop/withdrawal deadline, you will receive a “W” (Withdraw) in each class dropped. For more information about drop deadlines, refer to the
current printed Credit Class Schedule, contact the Admissions/Student Records office at 972-238-6100 or 6101 (Thunderduck Hall, T170), or contact the division office.

**Academic Progress:**
Students are encouraged to discuss academic goals and degree completion with their instructors. Specific advising is available throughout the semester. Check [https://www.richlandcollege.edu/services/Advising/Pages/default.aspx](https://www.richlandcollege.edu/services/Advising/Pages/default.aspx) for more details.

**Institution Policies:**
Institutional Policies relating to this course can be accessed from the following link: [www.richlandcollege.edu/syllabipolicies](http://www.richlandcollege.edu/syllabipolicies)

The instructor reserves the right to amend this syllabus and accompanying assignment schedule as necessary.
<table>
<thead>
<tr>
<th>11:55pm Completion Date</th>
<th>Chapter Descriptions</th>
<th>Chapter Quizzes</th>
<th>Chapter HW</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday September 4</td>
<td>Chapter 1: Processing a New Employee</td>
<td>45</td>
<td>30</td>
</tr>
<tr>
<td>Monday September 17</td>
<td>Chapter 2: Calculating Employee Pay</td>
<td>45</td>
<td>30</td>
</tr>
<tr>
<td>Wed, Sept 19 to Sat, Sept 22</td>
<td>EXAM 1: Covers Chapters 1 &amp; 2</td>
<td></td>
<td>Exam 1 150</td>
</tr>
<tr>
<td>Monday October 1</td>
<td>Chapter 3: Federal and State Income Tax Withholding</td>
<td>45</td>
<td>30</td>
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<tr>
<td>Monday October 15</td>
<td>Chapter 4: FICA Taxes and Voluntary Deductions</td>
<td>45</td>
<td>30</td>
</tr>
<tr>
<td>Wed, Oct 17 to Sat, Oct 20</td>
<td>EXAM 2: Covers Chapters 3 &amp; 4</td>
<td></td>
<td>Exam 2 150</td>
</tr>
<tr>
<td>Monday October 29</td>
<td>Chapter 5: Federal and State Unemployment Taxes</td>
<td>45</td>
<td>30</td>
</tr>
<tr>
<td>Monday November 12</td>
<td>Chapter 6: Period and Year-End Payroll Reporting</td>
<td>45</td>
<td>30</td>
</tr>
<tr>
<td>Wed, Nov 14 to Sat, Nov 17</td>
<td>EXAM 3: Covers Chapters 5 &amp; 6</td>
<td></td>
<td>Exam 3 150</td>
</tr>
<tr>
<td>Monday Dec 3</td>
<td>Payroll Project</td>
<td></td>
<td>Project 100</td>
</tr>
</tbody>
</table>

| Semester Totals       | Quiz 270 | HW 180 | Exams & Project 150 |