Course Name
ACNT 1329 – PAYROLL & BUSINESS TAX ACCOUNTING

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.

General Information
Course Prerequisite: College reading and Pre-Algebra
Course Days: 
Course Level: Introductory
Course Time: 
Course Credit Hours: 3

Textbook(s)
- Bieg/Toland - Payroll Accounting 2019 (with CengageNOWv2, 1 term Printed Access Card)
  | 9781337619769
  10/29/2018 © 2019
  29th Edition
- www.cengagebrain.com/course/3394498

Instructor Information
Instructor: 
Telephone: 
E-mail: 
Office Hours: By Appointment Only
Office Location: 

For free in person and on-line tutoring contact the Student Learning Center
Contact Us @ Downtown
ecclearningcenter@dcccd.edu
214-860-2133
A350 (3rd floor)
Downtown Learning Center

NOTE: The instructor reserves the right to modify the course requirements, assignments, grading procedures, and other related policies if circumstances so dictate.
Fall Academic Semester, 2019 - Important Dates

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>August 26 (M)</td>
<td>Classes Begin</td>
</tr>
<tr>
<td>September 2 (M)</td>
<td>Labor Day Holiday</td>
</tr>
<tr>
<td>September 3 (T)</td>
<td>Classes Resume</td>
</tr>
<tr>
<td>September 9 (M)</td>
<td>12th Class Day (Certification Date)</td>
</tr>
<tr>
<td>November 14 (R)*</td>
<td>Last Day to Withdraw*</td>
</tr>
<tr>
<td>November 28 (R)</td>
<td>Thanksgiving Holidays Begin</td>
</tr>
<tr>
<td>December 2 (M)</td>
<td>Classes Resume</td>
</tr>
<tr>
<td>December 9-12 (M-R)</td>
<td>Final Exams</td>
</tr>
<tr>
<td>December 12 (R)</td>
<td>Semester Ends</td>
</tr>
</tbody>
</table>

**END-OF-COURSE OUTCOMES**

At the end of this course, and given a double-entry based general ledger system maintained on Payroll Distribution – Recording Journal Entries basis, students should be able to:

1. Calculate employee payroll and employee related taxes;
2. Prepare related tax forms;
3. Manage payroll records required to reflect current laws and regulations.

**STUDENT LEARNING OUTCOMES**

Using Payroll and Business Tax Accounting and procedures, you should be able to:

1. Analyze common payroll and business tax accounting transactions and determine the appropriate accounts to be debited or credited.
2. Journalize the transactions by making an entry in the appropriate journal, and post the transactions data from the payroll register to the accounts in the ledgers.
3. Prepare the entry for employees’ salary and deduction, and journalize and post the required adjustments, and prepare an adjusted trial balance.
4. Prepare the recording the employer’s salary expense for the accounting period.
5. Remitting employee and employer taxes and other payments.
6. Putting it all together.
7. Accruing payroll expenses.

**Who Defined these Skills?**

In 1989, the U.S. Departments of Labor and Education jointly surveyed U.S. employers to find out the most important skills and competencies needed by workers. The results of the survey identified SCANS (Secretary’s Commission on Achieving Necessary Skills).
PERFORMANCE OBJECTIVES

1. Complete the accounting cycle for a service business.
2. Account for the use of internal controls over cash receipts and disbursements, including the use of a petty cash fund and preparation of bank reconciliation.
3. Account for payrolls, employee payroll withholdings and deductions, and the employer’s payroll taxes expense.

THE INSTRUCTIONAL SYSTEM

The textbook and accompanying software represent the most important resources available to you. There are numerous questions, exercises, and problems designed to provide opportunities for application, feedback, and review. Your instructor will explain the procedures you should follow to complete each chapter. Most of the time you spend on this course will involve the following activities:

- Reading the textbook
- Attending class and participating in classroom activities
- Working, checking, and correcting the assignments
- Preparing for and taking periodic examinations
- Completing term projects assigned by your instructor

THE EVALUATION/GRADING SYSTEM

HOMEWORK: 200 POINTS

Points may be earned by completing the assigned homework by the due date. Each homework problem and may be attempted three times with the highest score counted toward your final grade. Please contact your instructor or lab tutors when you have questions about your homework assignments.

QUIZZES: 200 POINTS

There will be at least 4 chapter quizzes which are counted toward your final grade.

PRACTICE EXAMS: 0 POINT

There will be one practice exam per exam, and one for the final all of which you may attempt only once.

CHAPTER EXAMS: 400 POINTS

There will be a total of 4 chapter exams during the semester with each exam having 100 possible points. If you take all of the chapter exams, you may use your final exam as a make-up exam for your lowest exam score. Your final exam grade may serve as a make-up for only one-chapter exam grade. You may not use a chapter exam grade to replace your final exam grade.

FINAL EXAM: 100 POINTS

The final exam will have 100 possible points and will cover the material presented in all chapters. 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 chapter exam grade for your final exam grade.

OTHER INFORMATION CONCERNING EVALUATION/TESTING
All exams will be taken in the testing center. Your exams will be available for your review, but will be retained by your instructor. No programmable calculators will be allowed when taking exams. **No grades will be discussed on the telephone or via email.**

### GRADING SCALE

<table>
<thead>
<tr>
<th>Grading requirements</th>
<th>Points</th>
<th>Total Points Earned</th>
<th>Final Course Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance/participation</td>
<td>100</td>
<td>900 – 1000</td>
<td>A</td>
</tr>
<tr>
<td>Home Work</td>
<td>200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quizzes</td>
<td>200</td>
<td>800 – 890</td>
<td>B</td>
</tr>
<tr>
<td>Four Exams</td>
<td>400</td>
<td>700 - 790</td>
<td>C</td>
</tr>
<tr>
<td>Final exam</td>
<td>100</td>
<td>600 – 690</td>
<td>D</td>
</tr>
<tr>
<td>Total points</td>
<td>1000</td>
<td>Below 600</td>
<td>F</td>
</tr>
</tbody>
</table>

### RECEIVING YOUR GRADES

End-of-semester grades will not be mailed to you by the college. To receive your grades, use the following directions:

1. Go to the Dallas County Community College District website (http://www.dcccd.edu).
2. Click on eConnect, and then select ‘Current Credit Student Menu’.
3. Under the heading ‘My eConnect Account’, select Log In.
4. Enter your seven-digit student ID number (not your Social Security number).
5. Enter your password or, if this is your first time to use the system, enter your date of birth (for example, if your date of birth is April 25, 1987, enter ‘042587’), then click on ‘Submit’.
7. Select the term and grade type that you wish to review, then click on ‘Submit’.

### ASSIGNMENTS CALENDAR

<table>
<thead>
<tr>
<th>Week</th>
<th>Chapter(s)</th>
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<tbody>
<tr>
<td>1</td>
<td>Introduction/Chapter 1-The need for Payroll and Personnel Records</td>
</tr>
<tr>
<td>2</td>
<td>Chapter 1 –The Need for Payroll and Personnel Records</td>
</tr>
<tr>
<td>3</td>
<td>Chapter 2 – Computing Wages and Salaries</td>
</tr>
<tr>
<td>4</td>
<td>Chapter 2-Computing Wages and Salaries/Exam 1 (Chapters 1-2)</td>
</tr>
<tr>
<td>5</td>
<td>Chapter 3-Social Security Taxes</td>
</tr>
<tr>
<td>6</td>
<td>Chapter 3 – Social Security Taxes</td>
</tr>
<tr>
<td>7</td>
<td>Chapter 4 –Income Tax Withholding</td>
</tr>
<tr>
<td>8</td>
<td>Chapter 4-Income Tax Withholding/Exam 2 (Chapters 3-4)</td>
</tr>
<tr>
<td>9</td>
<td>Chapter 5 –Unemployment Compensation Taxes</td>
</tr>
<tr>
<td>10</td>
<td>Chapter 5-Unemployment Compensation Taxes</td>
</tr>
</tbody>
</table>
Chapter 6 – Analyzing and Journalizing Payroll

Chapter 6 – Analyzing and Journalizing Payroll/Exam 3 (Chapters 5-6)

Chapter 7 – Analysis of Accounting Payroll

Chapter 7 –Analysis of Accounting Payroll/Exam 4 (Chapter 7)

Review for final

Comprehensive final exam

Note: The above schedule may be revised at the discretion of your instructor.

INSTITUTIONAL POLICIES

Institutional Policies relating to this course can be accessed from the following link
www.elcentrocollege.edu/syllabipolicies