Course Syllabus
Payroll Accounting ACCT2533

I. Instructor Information
Name: Robert Coates, MBA, MSA
Office: Business Technology Center Room 312
Telephone: 501-812-2326
Office hours: MW 10:45 to 11:45 TThurs 8:15 a.m. to 9:15 a.m. - Friday 8 a.m. to 9 a.m.
Via email & by office phone - will respond within 24 to 48 hours
Mailbox location: Room 312
Email: rcoates@pulaskitech.edu

II. Catalog Description
3 Credit Hours (3 lecture hours)
This course focuses on the issues and regulations governing payroll preparation. Taxes, withholding, and computerized systems are addressed.

Prerequisites: ACCT 2310 and BUS 1143

III. Course Resources
Required textbooks:
www.cengage.com
Online store: www.cengagebrain.com

IV. Institutional Learning Outcomes
PTC supports a college-wide institutional learning assessment program which concerns effective instructional methods and promotes student learning achievement by assessing:

1. Communication
2. Critical Thinking
3. Cultural Awareness
4. Information Literacy
5. Professionalism
6. Quantitative Literacy
7. Technology Literacy

For more information, please consult the following website: http://www.pulaskitech.edu/sla/mission.asp
V. Department/Program Learning Outcomes

The Accounting program objectives includes the following:

Upon completion of the Accounting program, the student should be able to complete the transactions and entries for an entire accounting cycle using a computerized accounting software; prepare an individual federal income tax return to minimize tax liability; prepare the four basic financial statements in accordance with GAAP using an electronic spreadsheet; and process a payroll period including computations for gross pay, tax deductions, employer tax expense, and period-end reporting.

VI. Course Outcomes/Objectives

Upon completion of this course, the student should be able to

1. develop an understanding of the personnel and payroll records that provide the information required under the numerous laws affecting the operations of a payroll system.
2. understand the various aspects of the Fair Labor Standards Act and other laws that affect payroll operations and employment practices.
3. describe the basic payroll accounting systems and procedures used in computing wages and salaries and the timekeeping methods used to record time worked.
4. explain the various phases of the Social Security Act, the federal income tax withholding law, and other laws relating to the payment of wages and salaries.
5. perform all payroll operations, the preparation of payroll registers, the recording of accounting entries involving payroll, and the preparation of payroll tax returns required of businesses.
6. complete a payroll project with a microcomputer, including updating employee files, completing payroll reports, and displaying quarterly reports and W-2 forms.
7. demonstrate competence required to retrieve, evaluate and communicate information relevant to accounting acquired from the Internet, periodicals and other related sources.

VII. Attendance Policy

Students have the responsibility to know attendance policies.

Attendance will be taken regularly in online courses. Regular attendance is expected of all students enrolled at Pulaski Technical College and is necessary in maintaining acceptable grades. There is no substitute for regular attendance when taking Economics courses, as students can fall behind very quickly if they are not present.

Instructors have the authority to drop students who are not attending class consistently. In an online course, a student may dropped any time after the student misses one week. (NOTE: in the Summer sessions, the instructor cannot “drop” a student, but simply will record the grade earned.)

If you stop attending class, do not assume that you will be automatically dropped. Students are responsible for completing the necessary paperwork with the Student Services office to officially drop from a class. Students must abide by the deadlines of Student Services for a “drop.” Without the proper paperwork being completed, you may receive a failing grade because of your non-attendance.

IT IS THE RESPONSIBILITY OF THE STUDENT TO OBTAIN ASSIGNMENTS THAT WERE MISSED AS A RESULT OF ABSENCE OR TARDINESS.
Agencies granting financial assistance may be notified of the violation of the attendance policy by students receiving financial aid. The policy of each agency regarding payment when a student is absent will apply in each case.

VIII. Classroom Policies
The PTC Catalog rules and regulations will be enforced in this class at all times.

Please consult the following website for more information:
http://www.pulaskitech.edu/admission/web_catalog/

Professional behavior is required. Punctual attendance and intelligent participation are expected. Particulars as determined by the instructor are detailed in the paragraph below.

Student Behavior: Students are expected to behave in the classroom.

1. Treat others with respect. Part of the college experience is being exposed to people with ideas, values, and backgrounds different from yours.

2. Obtain a copy of the student handbook; read the standards of conduct and adhere to them. They will be strictly enforced.

3. Be prepared for class. Complete reading assignments so that you can participate in discussion.

Computer Labs: (in addition to Classroom Policies above)

1. With all the electric equipment in the lab classroom, remember NO FOOD OR DRINKS NEAR any equipment in the room. Check with your instructor to see if there is a place where drinks may be left and retrieved after class.

2. Lab computers are to facilitate student learning, not for “surfing the net” or playing games unrelated to the course. Students will not use the Internet and its technologies (e.g. check e-mail, participate in “chat sessions,” browse the web, etc.) during class unless the instructor requests that you activate these technologies for class lecture demonstrations or class work.

3. All equipment items (and supplies for them) are property of the state of Arkansas and are to be treated with care. Equipment and supplies are not to be removed from the lab.

4. Use of computer equipment is for the class meeting in the lab at that scheduled time. Any student who needs to use equipment (creating, editing, or printing) while a class is meeting, must obtain permission from the instructor in advance; such permission must be obtained without interruption of the lecture/demonstration.

Appropriate behavior is expected for all communications, including any notes, email messages, or telephone conversations. Some guidelines for communication are included in this syllabus to help you.

IX. Grading

ASSIGNMENTS:

There will be homework problems assigned for all chapters. All homework is administered through the CengageNOWv2.
We are only covering six chapters in 16 weeks in this course; therefore, **NO LATE WORK WILL BE ACCEPTED.**

**TESTS:**

There will be six unit tests after each chapter. Exams will include problems, short exercises, and/or objective questions. Because of the highly technical nature of the course material, all exams are open book. Do not assume you will not need to be prepared for the exam, they are still challenging and time limited. The tests will be administered through Cengage.

One test a semester can be made up. You are allowed one make-up test with a **10% penalty** off the top prior to grading content.

**EVALUATION:**

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<thead>
<tr>
<th>Test 1 – Chap. 1</th>
<th>100</th>
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<tbody>
<tr>
<td>Test 2 – Chap. 2</td>
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<td>Test 3 – Chap. 3</td>
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<td>Test 6 – Chap. 6</td>
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<td>Chapter 1 Homework</td>
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<td>Chapter 2 Homework</td>
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<td>Chapter 6 Homework</td>
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<td>Case Studies/Critical Thinking</td>
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<td>Final Exam</td>
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<td>Project</td>
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<td><strong>Total</strong></td>
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**Exams** 57%

**Homework** 22%

**Critical-thinking/Project** 21%

**Total** 100%

**GRADING SCALE:**

- **A** 90 – 100%
- **B** 80 – 89%
- **C** 70 – 79%
- **D** 60 – 69%
- **F** Below 60%
X. Academic Integrity
It is expected that all students who attend PTC conduct themselves in a manner appropriate for the college experience. Academic integrity is a vital component of collegiate behavior. The PTC Catalog states, “The gaining of knowledge and the practice of honesty go hand-in-hand.”

The Catalog also states, “The responsibility and authority of initiating discipline arising from violations of the rules against dishonesty during the process of the course are vested in the instructor of that course.”

The complete Academic Integrity Policy can be found in the PTC code of conduct.

XI. Accommodation Policy
Services for Students with Disabilities: PTC is committed to fulfilling all federal requirements as stated in the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990. Accommodations are available to students who have documented disabilities. Students who request accommodations must register with the Coordinator of Disability Services in Counseling Services (501-812-2220 or www.pulaskitech.edu) prior to the semester of planned enrollment, and must provide recent documentation of medical, educational, and/or psychological records.

Students who need accommodations should inform the instructor at the beginning of the course. Accommodations will only be provided if the instructor receives a letter of approved accommodations from the Coordinator of Disability Services. Failure to provide sufficient notification may result in a delay of services.

XII. Sexual Misconduct

No person at Pulaski Technical College will, on the basis of gender, be excluded from participation in, be denied benefits of, or be subjected to sex discrimination, sexual harassment or sexual misconduct under any education program or activity. All college administrative policies and procedures regarding sex discrimination, sexual harassment, and sexual misconduct are in compliance with Title IX. Students who feel they are victims of sexual misconduct should contact the PTC Title IX Deputy Coordinator for Students:

Michelle Anderson, Dean of Students
Campus Center Building Room 212
501-812-2756
manderson@pulaskitech.edu

Additional information, including the PTC sexual assault policy, procedures, and resources may be found online at http://www.pulaskitech.edu/sexual_misconduct_awareness/.
XIII. Course Evaluations
Students may be asked to evaluate their instructor and course near the end of the semester. These student evaluations are very important to the improvement in the quality of instruction and course materials. All results are anonymous and shared with the faculty only after the semester is over and grades have been posted.

XIV. Information Literacy
PTC is committed to the Information Literacy Competency Standards for Higher Education as established by the Association of College and Research Libraries and endorsed by the National Forum on Information Literacy. Therefore, all courses will incorporate an information literacy component so that, by graduation, all students will be able to recognize the need for information, then locate, evaluate, synthesize, and communicate information in an ethical manner. Information literacy encompasses critical thinking, research, media, technology, health, business, and visual literacy skills to produce lifelong learners who can make informed decisions in the workplace and in their personal lives.

XV. Course Schedule

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<thead>
<tr>
<th>Week</th>
<th>Assignment/Activity</th>
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<tr>
<td>1</td>
<td>Introductions, syllabus discussion, Chapter 1 – The Need for Payroll &amp; Personnel Records</td>
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<td>2</td>
<td>Chapter 1 – The Need for Payroll &amp; Personnel Records</td>
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<td>3</td>
<td>Chapter 2 – Computing Wages &amp; Salaries</td>
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<td>Chapter 3 – Social Security Taxes</td>
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<td>Chapter 4 – Income Tax Withholding</td>
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<td>Chapter 5 – Unemployment Compensation Taxes</td>
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<td>Chapter 6 – Analyzing and Journalizing Payroll</td>
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<td>Chapter 7 – Payroll Project</td>
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<td>16</td>
<td>FINAL EXAM</td>
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XVI. Course Agreement Form

Read, complete, and return to instructor:

I have read the course syllabus for Mr. Robert Coates’s Payroll Accounting class at Pulaski Technical College, and I understand its content. I also understand the rules for the class, and I will follow and abide by these rules, including those relating to attendance, assignments, grading criteria, plagiarism, and behavior.

Semesters  

Spring 2018

Date  

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Print name  

________________________________________

Signature  

________________________________________

Email address  

(Please use your UA-PTC email address)

Telephone  

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