

**BRAZOSPORT COLLEGE**

**LAKE JACKSON, TEXAS**

**SYLLABUS**

**ACNT 1329: PAYROLL AND BUSINESS TAX ACCOUNTING**

**COMPUTER TECHNOLOGY & OFFICE ADMINISTRATION DEPARTMENT**

**CATALOG DESCRIPTION**

**ACNT 1329 Payroll and Business Tax Accounting.** CIP 5203010004

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

(3 SCH, 2 lecture, 2 lab)

*Prerequisites: ACNT 1403 or approval of the division chair.*

*Required skill level code: Math T*

PREPARED BY:	_____	DATE:	_____
	INSTRUCTOR		
RECOMMENDED BY:	_____	DATE:	_____
	DIVISION CHAIRMAN		
RECOMMENDED BY:	_____	DATE:	_____
	DEAN		
APPROVED:	_____	DATE:	_____

*The Brazosport College District shall not discriminate against, or exclude from participation in any benefits or activities either on the staff or in the student body, any person on the grounds of sex, race, color, religion, national origin, age, or handicap.*

This letter left intentionally blank for printing purposes.

**BRAZOSPORT COLLEGE**  
**SYLLABUS**  
**ACNT 1329: PAYROLL AND BUSINESS TAX ACCOUNTING**

**COURSE EVALUATION**

**STUDENT EVALUATION**

1. Unit Tests will account for no more than 40% of the total grade.
2. Homework, quizzes, and class assignments will account for no more than 20% of the total grade.
3. The final exam will account for no more than 20% of the total grade.
4. The Payroll Project will account for no more than 20% of the total grade.

**INSTRUCTOR EVALUATION**

1. Students will be given an opportunity to evaluate their instructor and the course content.
2. The instructor will review and evaluate in terms of withdrawal rate.
3. Final grades given will be reviewed in an effort to determine if a pattern of high or low grades exists.

**DEPARTMENT EVALUATION OF COURSE**

1. Faculty and the Division Chair will review students' grades and withdrawal trends.
2. Faculty and the Division Chair will review the Course Competencies and Perspectives Assessment.

**BRAZOSPORT COLLEGE  
SYLLABUS**

**ACNT 1329: PAYROLL AND BUSINESS TAX ACCOUNTING**

**COURSE CONTENT**

**GENERAL GOALS/OBJECTIVES**

1. For all goals/objectives: With references, the student will perform the specified mathematical function. Performance will be satisfactory if the function is applied in laboratory setting and in the most efficient manner.
2. For all goals/objectives: Without references, the student will perform the specified mathematical function. Performance will be satisfactory if the function is applied on examination and in the most efficient manner.

**SPECIFIC GOALS/OBJECTIVES**

The following list of course goals will be addressed in the course.

1. With references, the student should be able to correctly process payroll functions for a small to medium-sized organization.
2. Without references, the student should know the required state and federal rules and regulations regarding payroll for a small to medium-sized organization.

**BRAZOSPORT COLLEGE**  
**SYLLABUS**  
**ACNT 1329: PAYROLL AND BUSINESS TAX ACCOUNTING**

**LEARNING OUTCOMES**

1. The student will have a basic understanding of payroll for a small to medium business.  
*Demonstrate through question and answer the laws affecting business payroll.*
2. The student will understand the forms required to process payroll for a business.  
*Properly fill out the necessary forms for payroll.*
3. The student, from an account perspective, will properly record payroll transactions.  
*Demonstrate through question and answer the entries to record payroll.*
4. The student will understand how to fill out the forms necessary to file business taxes.  
*This will be demonstrated by student filling out the actual forms.*

**BRAZOSPORT COLLEGE**  
**SYLLABUS**  
**ACNT 1329 PAYROLL & BUSINESS TAX ACCOUNTING**

**Instructor:** Lonnie Mathews  
**Office Phone:** (979) 230-3510  
**Alt. Phone:** (979) ###-####

**Office:** D-204A  
**E-mail:** [lonnie.mathews@brazosport.edu](mailto:lonnie.mathews@brazosport.edu)

**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.

The focus of this course is to furnish the students with a basic knowledge of developing personnel and payroll records that provide the information required under current laws. Students will learn to process payroll and tax data and prepare reports.

**PREREQUISITES**

ACNT 1403 (Introduction to Principles of Accounting I (Office) or approval of the division chair.

**TEXTBOOK OR COURSE MATERIAL INFORMATION**

Required: Bieg: *Payroll Accounting*, 10<sup>th</sup> edition; Cengage.

**LAB REQUIREMENTS** (none)

**ATTENDANCE AND WITHDRAWAL POLICIES**

Each student will spend at least two hours per week preparing for class. Because many assignments are prepared during class time, absences may adversely affect the final grade in the class.

Students will be dropped if they miss more than 20% of the classes before the drop date. Tardies and leaving early will count as one-half of an absence.

<b>Fall and Spring 15 week Semesters</b>	
<i>Class Meetings</i>	<i>Maximum absences before being dropped</i>
One per week	2
Two per week	4

It is the student's responsibility to withdraw from a course if circumstances occur that could prevent the student from successfully completing that course. Students should notify instructor of decision to withdraw and must not expect nor assume the instructor will complete the paperwork for the student. The instructor will complete required paperwork only if the instructor decides to drop a student for cause. Failure to notify instructor of withdrawal could result in the student failing the course.

Please note that changes in the Texas Education Code state that students enrolling for the first time in a Texas public institution of higher education in the fall of 2007 or after, will not be permitted to withdraw from more than a total of six courses (no minimum number of credit hours on each course) in which the student is officially enrolled during the student's period of undergraduate study at all such institutions (this includes any course a transfer student has dropped at another institution of higher education). See <http://www.brazosport.cc.tx.us/CurStu.html> for more information.

## COURSE REQUIREMENTS AND GRADING POLICY

- The student is expected to attend all classes and be on time. Read text prior to class meetings.
- Turn in all homework and assignments on the date due. **NO LATE WORK** will be accepted. It is the student's responsibility to turn in all assignments on time.

Definition of "late work": *Any work that is not turned in when originally due. Missing a class where homework is due is NOT an excuse.*

- Students will be dropped if they miss more than 20% of the classes before the drop date. Tardies and leaving early will count as part of an absence.
- Participation in class lectures and discussion is both appreciated and necessary for better learning.
- Students will be given an opportunity to evaluate the course and the method of presentation at the end of the semester.

Determining factors for final evaluation are:

### Grading System Summarized

Unit Tests	40%
Homework, Quizzes, and Class assignments	20%
Final Exam	20%
Payroll Project	<u>20%</u>
	100%

## TESTING

Students will be tested over text and class discussion. Tests will be on a scale of 1 to 100 percent. The number of questions will determine the value of each item.

Each assignment will be worth a maximum of 100 points.

**The student is expected to take responsibility of their own situation. Do not make excuses for what happens to you.**

*The instructor reserves the right to make changes as necessary.*

## MAKE-UP POLICY

There will be no make-up tests. The final exam grade will be substituted for the lowest test grade.

## **STUDENT RESPONSIBILITIES**

Students are expected to fully participate in the course. The following criteria are intended to assist you in being successful in the course:

- a. Understand the syllabus requirements.
- b. Use appropriate time management skills.
- c. Communicate with the instructor.
- d. Complete course work on time.
- e. Utilize online components (such as Web CT) as required.

The student is expected to be prepared for class (i.e., have homework ready to turn in and have needed materials).

Students are also expected to take care of the equipment in the classroom. **PLEASE DO NOT BRING FOOD, DRINKS, OR UNAUTHORIZED PERSONS INTO THE CLASSROOM.**

**PROJECTS, ASSIGNMENTS, PORTFOLIOS, SERVICE LEARNING, INTERNSHIPS, etc.**

Payroll Project (see schedule)

## **SCANS COMPETENCIES**

The Secretary's Commission on Achieving Necessary Skills (SCANS) identified competencies in the areas of Resources, Interpersonal, Information, Systems, and Technology; and foundation skills in the areas of Basic Skills, Thinking Skills, and Personal Qualities. This course is part of a program in which each of these competencies and skills are integrated. For application of specific SCANS competencies and skills in this course, see **Addendum A**.

## **ACADEMIC HONESTY**

Brazosport College assumes that students eligible to perform on the college level are familiar with the ordinary rules governing proper conduct including academic honesty. The principle of academic honesty is that all work presented by you is yours alone. Academic dishonesty, including, but not limited to, cheating, plagiarism, and collusion shall be treated appropriately. Please refer to the Brazosport College Student Guide for more information. This is available online at <http://www.brazosport.edu> (click on the link found on the right side of the homepage).

## **STUDENTS WITH DISABILITIES**

Brazosport College is committed to providing equal education opportunities to every student. Brazosport College offers services for individuals with special needs and capabilities including counseling, tutoring, equipment, and software. Please contact the Special Populations Counselor at (979) 230-3236 for further information.

## **OTHER STUDENT SERVICES INFORMATION**

Information about the Brazosport College Library is available at [www.brazosport.edu/sites/CurrentStudents/Library/default.aspx](http://www.brazosport.edu/sites/CurrentStudents/Library/default.aspx) or by calling (979) 230-3310.

Information about study skills and tutoring for math, reading, writing, biology, chemistry, and other subjects is available in the Learning Assistance Center (LAC) (see [www.brazosport.edu/sites/CurrentStudents/LAC/default.aspx](http://www.brazosport.edu/sites/CurrentStudents/LAC/default.aspx) or call (979) 230-3253).

To contact the Computer Technology & Office Administration Department, call (979) 230-3229 or (979) 230-3394.



Student Services provides assistance in the following:

Counseling and Advising	(979) 230-3040
Financial Aid	(979) 230-3294
Student Activities	(979) 230-3355

To reach the Information Technology Department for computer, E-mail, or other technical assistance, call the Helpdesk at (979) 230-3266.

## ADDENDUM A

SCANS COMPETENCIES		
ACNT 1329: Payroll & Business Tax Accounting		
	Competency Reference	Application
1.	<b>Resource</b>	Student is encouraged to manage time for maximum results. Student has access to all tools necessary for maximum results.
	Time Management,	
	Facilities/Materials,	
	Human Resources	
2.	<b>Interpersonal</b>	
	Leadership,	
	Part. as Team Member,	
	Works with Diversity	
3.	<b>Information</b>	
	Acquiring,	
	Organizing,	
	Interpreting	
4.	<b>Systems, Understanding</b>	
	Organizational Systems,	
	Technological Systems,	
	Social Systems	
5.	<b>Technology</b>	Students use a PC. Students are required to apply accounting knowledge in computerized environment.
	Selecting,	
	Applying,	
	Maintaining	
6.	<b>Basic Skills</b>	Student is expected to have basic math skills by required background or prerequisite.
	Reading, Writing,	
	Mathematics,	
	Speaking, Listening	
7.	<b>Thinking Skills</b>	Students are encouraged to apply accounting knowledge to solve business problems.
	Decision Making,	
	Problem Solving,	
	Learning Techniques	
8.	<b>Personal Qualities</b>	Missed classes are penalized. Cheating is severely penalized.
	Responsibility,	
	Sociability,	
	Integrity/Honesty	

**ACNT 1329**  
**Business and Payroll Tax Accounting**

<b>Week</b>	<b>Chapter</b>	<b>Lecture Material</b>	<b>Assignment Due</b>
1 2	1	Need for Payroll & Personal Records	
3 4	2	Computing Wages & Salaries	
5 6	3	Social Security Taxes	
7	<b>Test Week</b>		
8 9	4	Income Tax Withholding	
10 11	5	Unemployment Compensation	
12 13	6	Analyzing & Journalizing Payroll	
14	<b>Test Week</b>		
15 16	7	Payroll Comprehensive Problem	
17	<b>Final Exam</b>		