



INSTRUCTIONAL PACKAGE

ACC 150

Payroll Accounting

201830

Summer 2019

INSTRUCTIONAL PACKAGE

Part I: Course Information

Effective Term: Summer 2019

COURSE PREFIX: ACC 150

COURSE TITLE: Payroll Accounting

CONTACT HOURS: 3

CREDIT HOURS: 3

RATIONALE FOR THE COURSE:

Every business has to deal with payroll and the knowledge acquired in this course is an asset for an employer as well as personally as an employee.

COURSE DESCRIPTION:

This course introduces the major tasks of payroll accounting, employment practices, federal, state, and local governmental laws and regulations, internal controls, and various forms and records.

PREREQUISITES/CO-REQUISITES:

((Credit level ACC 101 Minimum Grade of C or Credit level ACC 101 Minimum Grade of TC) or (Credit level AOT 239 Minimum Grade of C or Credit level AOT 239 Minimum Grade of TC)) and (On-Line Orientation 1)

***Online/Hybrid** courses require students to complete the DLI Online Student Orientation prior to completing an online course. The DLI Online Student Orientation can be found in WaveNet, under the My Student tab.

REQUIRED MATERIALS:

Please visit the Bookstore online site for most current textbook information. Use the direct link below to find textbooks.

[BOOKSTORE](#).

Enter the semester, course prefix, number and section when prompted and you will be linked to the correct textbook.

Important Note: You must purchase an access code in order to do your homework. If you purchase a new textbook, you will also be purchasing a passcode. You may elect to purchase an e-book and the passcode online at <http://connect.customer.mcgraw-hill.com/student-start/>. Please follow the link in D2L under Content to register for the correct course.

If you cannot afford to purchase your textbook and/or access code at the beginning of the semester, you may elect to register for a temporary access code that will be good for 2 weeks and is free. You will do this by following the course link in D2L and finding the appropriate registration option. This will allow you to keep up with your coursework until you can purchase a book.

ADDITIONAL REQUIREMENTS:

A basic calculator that will add, subtract, multiply, divide and take percentages
YOU DO NOT NEED AN EXPENSIVE CALCULATOR

TECHNICAL REQUIREMENTS:

Access to Desire2Learn (D2L), HGTC's student portal for course materials. WaveNet and D2L email access.

STUDENT IDENTIFICATION VERIFICATION

Students enrolled in online courses will be required to participate in a minimum of one (1) proctored assignment and/or one (1) virtual event to support student identification verification. Please refer to your Instructor Information Sheet for information regarding this requirement.

NETIQUETTE: is the term commonly used to refer to conventions adopted by Internet users on the web, mailing lists, public forums, and in live chat focused on online communications etiquette. For more information regarding Netiquette expectations for distance learning courses, please visit [Online Netiquette](#).

Part II: Student Learning Outcomes

COURSE LEARNING OUTCOMES and ASSESSMENTS*:

Module #1

Materials Covered: Chapters 1 and 2

***Assessment(s):** Homework assignments, chapter quizzes,
Unit Test

Learning Outcomes:

1. Identify the various laws that affect employers in their payroll operations.
2. Discuss the ethical guidelines for payroll accounting.
3. Identify contemporary payroll practices.
4. Identify important payroll procedures and pay cycles.
5. Prepare required employee documentation.
6. Differentiate between exempt and nonexempt workers.
7. Explain pay records and employee file maintenance.

Module #2**Materials Covered:** Chapters 3 and 4***Assessment(s):** Homework assignments, chapter quizzes
Unit Test**Learning Outcomes:**

1. Analyze minimum wage pay for nonexempt workers.
2. Compute gross pay for different pay bases.
3. Calculate pay based on hours and fractions of hours.
4. Calculate overtime in various situations.
5. Create a payroll register.
6. Define fringe benefits within the context of payroll.
7. Interpret cafeteria type plans.
8. Describe fringe benefit exclusion rules.

Module #3**Materials Covered:** Chapters 5, 6, and 7***Assessment(s):** Homework assignments, chapter quizzes
Unit Test**Learning Outcomes:**

1. Compute employee net pay.
2. Compute the amount of federal income tax to be withheld using various methods.
3. Compute Social Security and Medicare tax withholding.
4. List employer-paid and employee-paid obligations.
5. Discuss reporting periods and requirements for employer paid tax deposits.
6. Prepare mid-year and year-end employer tax reporting and deposits.
7. Journalize entries to record payroll and payroll taxes.
8. Connect the payroll register to the employees' earnings records.

****Students – please refer to the Instructor’s Course Information sheet for specific information on assessments and due dates.***

Part III: Grading and Assessment**EVALUATION OF REQUIRED COURSE MEASURES/ARTIFACTS***

Students' performance will be assessed and the weight associated with the various measures/artifacts are listed below.

EVALUATION*

Tests	%
Assignments	%
Papers/Plans	%
Projects/Portfolios	%
Class Participation	%
Final Exam	%
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	100%

****Students, for the specific number and type of evaluations, please refer to the Instructor's Course Information Sheet.***

GRADING SYSTEM:

The Business Department has a seven day grading policy. Please note the College adheres to a 10 point grading scale A = 100 – 90, B = 89- 80, C = 79 – 70, D = 69 – 60, F = 59 and below. You must have your Dean's approval if changes in the scale are made.

Grades earned in courses impact academic progression and financial aid status. Before withdrawing from a course, be sure to talk with your instructor and financial aid counselor about the implications of that course of action. Ds, Fs, Ws, WFs and Is also negatively impact academic progression and financial aid status.

The Add/Drop Period is the first 5 days of the semester for **full term** classes. Add/Drop periods are shorter for accelerated format courses. Please refer to the academic calendar for deadlines for add/drop ([ACADEMIC CALENDAR](#)). You must attend at least one meeting of all of your classes during that period. If you do not, you will be dropped from the course(s) and your Financial Aid will be reduced accordingly.

Part IV: Attendance

Horry-Georgetown Technical College maintains a general attendance policy requiring students to be present for a minimum of 80 percent (80%) of their classes in order to receive credit for any course. Due to the varied nature of courses taught at the college, some faculty may require up to 90 percent (90%) attendance. Pursuant to 34 Code of Federal Regulations 228.22 - Return to Title IV Funds, once a student has missed over 20% of the course or has missed two (2) consecutive weeks, the faculty is obligated to withdraw the student and a student may not be permitted to reenroll.

Instructors define absentee limits for their class at the beginning of each term; please refer to the Instructor Course Information Sheet.

For online and hybrid courses, check your Instructor's Course Information Sheet for any required on-site meeting times. Please note, instructors may require tests to be taken at approved testing sites, if you use a testing center other than those provided by HGTC, the center may charge a fee for its services.

Part V: Student Resources



The Student Success and Tutoring Center (SSTC)

The SSTC offers to all students the following **free** resources:

1. **Academic coaches** for most subject areas, **Writing Center Support**, and **college success skills**.
2. **On-line student success and academic support resources**.

Visit the SSTC website: [Student Success & Tutoring Center](#) and visit the student services tab in your WaveNet account to schedule appointments using TutorTrac. For more information, call: SSTC Conway, 349-7872; SSTC Grand Strand, 477-2113; and SSTC Georgetown, 520-1455 or go to the [Online Resource Center](#) to access on-demand resources any time.



Student Information Center: WaveNet Central (WNC)

WNC offers to all students the following **free** resources:

1. **Getting around HGTC**: General information and guidance for enrollment!
2. Use the [Online Resource Center \(ORC\)](#) for COMPASS support, technology education, and online tools.
3. **Drop-in technology support or scheduled training** in the Center or in class.
4. **In-person workshops, online tutorials and more services** are available.

Visit the WNC website: [Wavenet Central](#). Live Chat and Center locations are posted on the website. Or please call one of the following locations: WNC Conway, 349-5182; WNC Grand Strand, 477-2076; and WNC Georgetown, 520-1473.

Student Testing:

Testing in an **online/hybrid** course may be accomplished in a variety of ways:

- Test administered within D2L
- Test administered in writing on paper
- Test administered through Publisher Platforms

Further more tests may have time limits and/or require a proctor.

Proctoring can be accomplished either face-to-face at an approved site or online through RPNOW, our online proctoring service. To find out more about proctoring services, please visit the [Online Testing](#) section of the HGTC's Testing Center webpage.

The **Instructor Information Sheet** will have more details on test requirements for your course.

Disability Services:

HGTC is committed to providing an accessible environment for students with disabilities. Inquiries may be directed to Beth Havens, Director of Student Development on the Conway Campus Jaime Davis, Counselor/Advisor on the Georgetown Campus or Kristin Griffin, Counselor on the Grand Strand Campus. These individuals will review documentation of the student's disability and, in a confidential setting with the student, develop an educational accommodation plan.

Note: It is the student's responsibility to self-identify as needing accommodations and to provide acceptable documentation. After a student has self-identified and submitted documentation of a disability, accommodations may be determined, accepted, and provided.

Statement of Equal Opportunity/Non-Discrimination Statement

Horry-Georgetown Technical College prohibits discrimination and harassment, including sexual harassment and abuse, on the basis of race, color, sex, national or ethnic origin, age, religion, disability, marital or family status, veteran status, political ideas, sexual orientation, gender identity, or pregnancy, childbirth, or related medical conditions, including, but not limited to, lactation in educational programs and/or activities.

Inquiries regarding the non-discrimination policies: Students and prospective student inquiries concerning Section 504, Title II, and Title IX and their application to the College or any student decision may be directed to the Vice President for Student Affairs, Dr. Melissa Batten, VP Student Affairs, Title IX Coordinator, Building 1100, Room 107A, Conway Campus, PO Box 261966, Conway, SC 29528-6066, 843-349-5228, Melissa.Batten@hgtc.edu. Employee and applicant inquiries concerning Section 504, Title II, and Title IX and their application to the College may be directed to the Vice President for Human Resources, Jacquelyne Snyder, VP Human Resources, Section 504, Title II, and Title IX Coordinator, Building 200, Room 212A, Conway Campus, PO Box 261966, Conway, SC 29528-6066, 843-349-5212, Jacquelyne.Snyder@hgtc.edu.

Title IX Requirements

All students (as well as other persons) at Horry-Georgetown Technical College are protected by Title IX—regardless of their sex, sexual orientation, gender identity, part- or full-time status, disability, race, or national origin—in all aspects of educational programs and activities. Any student, or other member of the college community, who believes that he/she is or has been a victim of sexual harassment or sexual violence may file a report with the college's Chief Student Services Officer, campus law enforcement, or with the college's Title IX Coordinator, or designee.

*Faculty and Staff are required to report incidents to the Title IX Coordinators when involving students. The only HGTC employees exempt from mandatory reporting are licensed mental health professionals (only as part of their job description such as counseling services).

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