**BA 177: Payroll Accounting CRN 42415 Spring 2020 Online per LBCC Requirement**

Syllabus Spring 2020

Instructor: Mary Vedaa

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**REQUIRED MATERIAL**

1. Payroll Accounting, by Bieg & Toland, 2020 edition, (includes CengageNow online course software access code when purchased at the bookstore).

**COURSE DESCRIPTION:** Designed to reinforce and supplement payroll skills in both manual formats and computerized formats. Prerequisite: BA 111 Practical Accounting I or BA 211 Principles of Accounting: Financial

In this course, the student will:

* Compute the income tax withholding from employee wages.
* Calculate employee's withholding for IRS Form W-4.
* Determine employer's quarterly estimated payments.
* Describe how the Federal Insurance Contributions Act (FICA) is applied by employers.
* Describe the federal deposit system and how the Electronic Federal Tax Payment System is used by employers.
* Describe the difference between employees and independent contractors.

**COURSE DESIGN:** Your instructor will present the learning objectives for Chapters 1-6 via recorded Zoom sessions and will email students the links. Selected exercises at the end of Chapters 2-6 are assigned as **homework** in Cengage. Ch. 1 homework is the only chapter not assigned in Cengage and is prepared in Word and emailed to the instructor.

Homework assignments are due at 10:00 am on dates per the schedule. Late homework will not be accepted.

Exam due dates are indicated on the outline. Exams are online in Cengage.

Chapter 7 is comprised of a **Payroll Project** that is due June 4th. Email to the instructor by 10:00 am. Late projects will accrue a 5 point penalty for each day late, including weekend days, until June 7th at 10:00 am. No project will be accepted after June 7th at 10:00 am. Projects may be turned in early.

There will be a comprehensive online final exam due June 9th at 10:00 am. No late finals will be accepted.

**GRADING:**

Component Point Totals

Homework (Chapters 1- 6; 100 pts. ea) = 600 points

Exams (2 exams; 100 pts, ea) = 200 points

Project = 100 points

Final Exam (Ch 1-7) = 100 points

 TOTAL 1,000 points

There will be two extra credit opportunities worth 50 points each, prepared in Cengage.

Letter grades will be assigned according to the following table:

 A 90 – 100% of the total possible points

 B 80 – 89%

 C 70 – 79%

 D 60 – 69%

 F Below 60%

**How to be successful in this class:**

* Read assigned chapters per the schedule.
* Do Self-Study Quizzes throughout the chapters. Solutions are at the end of each chapter.
* Review the slides in Cengage.
* Begin homework assignments ahead of the due dates.
* **Do not fall behind.** Ask questions if a concept or process is not clear.
* Check your email every day.
* Have access to a **stable internet connection.**
* Take advantage our online accounting tutor Kory Kleint :kleintk@linnbenton.edu

**Veterans:**

Veterans and active duty military personnel with special circumstances are encouraged to communicate these, in advance if possible, to the instructor.

**Academic Integrity:**

Students are expected to follow College policies regarding academic integrity as articulated in the Students Rights and Responsibilities Handbook [http:www.linnbenton.edu/studentrights/standards.html].  You will receive an F in the course if you are found to be involved in academic dishonesty (cheating, plagiarism, etc.).

**Center for Accessibility Resources:**

Students who may need accommodations due to documented disabilities, who have medical information which the instructor should know, or who need special arrangements in an emergency should speak with their instructor during the first week of class. If you believe you may need accommodations but are not yet registered with the Center for Accessibility Resources (CFAR), please visit the [CFAR Website](https://linnbenton.edu/cfar) for steps on how to apply for services or call 541-917-4789.

**LBCC Comprehensive Statement of Nondiscrimination**

LBCC prohibits unlawful discrimination based on race, color, religion, ethnicity, use of native language, national origin, sex, sexual orientation, marital status, disability, veteran status, age, or any other status protected under applicable federal, state, or local laws. (for further information [http://po.linnbenton.edu/BPsandARs/1015%20-%20Nondiscrimination%20Policy.pdf](http://www.google.com/url?q=http%3A%2F%2Fpo.linnbenton.edu%2FBPsandARs%2F1015%2520-%2520Nondiscrimination%2520Policy.pdf&sa=D&sntz=1&usg=AFQjCNFujEOThsWcThv2M10GjXsZuS269A) )

**Syllabus**

This syllabus and outline are together a guide and not a contract. They may change during the term. If things do not make sense, please contact with me. As changes are made, I will announce them by email. Not reading the syllabus or keeping up to date on changes does not constitute a valid excuse for missing a due date.

**BA 177 CLASS SCHEDULE**

Week 1 4/7 Course Introduction / Review Payroll Basics / Chapter 1 Introduction

Ch. 1 CengageNow Assignment: Matching quiz pg. 1-27 and

Questions for Review pg. 1-28, due by 10:00 am on 4/9.

Prepare in Word and email to me as an attachment by the due date.

 4/9 Review Chapter 1.

Week 2 4/14 Chapter 2 Introduction.

Ch. 2 CengageNow Assignments: 2-1B, 2-12A, 2-15B, 2-17A, 2-20B; due by 10:00 am on 4/16.

 4/16 Review Chapter 2 assignments.

Week 3 4/21 Online Exam Chapters 1 and 2; due by 11:00 pm on 4/21.

 4/23 Chapter 3 Introduction.

Ch. 3 CengageNow Assignments: 3-1A, 3-3A, 3-5A, 3-8A, 3-9A, 3-11A, 3-15A, due by

 10:00 am on 4/28.

 Week 4 4/28 Review Chapter 3 assignments.

 4/30 Chapter 4 Introduction

Ch. 4 CengageNow Assignments: 4-3A, 4-4A, 4-5A, 4-12A;

due by 10:00 am on 5/5.

Week 5 5/5 Review Chapter 4 assignments.

 5/7 Online Exam Chapters 3 and 4; due by 11:00 pm on 5/10.

Week 6 5/12 Chapter 5 Introduction

Ch. 5 CengageNow Assignments: 5-1A, 5-2A, 5-4A, 5-8A, 5-14A; due by 10:00 am

on 5/14.

 5/14 Review Chapter 5 assignments.

Week 7 5/19 Chapter 6 Introduction

Ch. 6 CengageNow Assignments: 6-1A, 6-3A, 6-4A, 6-10A, 6-11A; due by 10:00 am

 on 5/21.

 5/21 Review Chapter 6. Introduce Payroll Project.

Week 8 5/26 Work on Payroll Project. Extra Credit 4-13A 50 points due by 10:00 am on 5/28.

 5/28 Work on Payroll Project.

Week 9 6/2 Work on Payroll Project. Extra Credit 6-7A 50 points due by 10:00 am on 6/4.

 6/4 Payroll Project due. Submit to me by email attachment by 10:00 am.

Week 10 6/10 Online Final Exam Chapters 1 – 7; due by 11:00 pm on 6/10.