

## **BA 177: Payroll Accounting CRN 42415 Spring 2023**

Syllabus Spring 2023

Instructor: Mary Vedaam [vedaam@linnbenton.edu](mailto:vedaam@linnbenton.edu)

Office hours Tuesdays 12:00 – 12:50 MKH 117 and by Zoom appointment.

**Please include BA 177 on the subject line whenever you email me about this class.**

All class session recordings will be posted in Moodle weekly or semi-weekly per the schedule.

Accounting Tutor: Kristie Kohashi: [kohashk@linnbenton.edu](mailto:kohashk@linnbenton.edu)

### **REQUIRED MATERIAL**

1. Payroll Accounting, by Bieg & Toland, 2023 edition, (includes Cengage Now online course software access code when purchased at the bookstore). Cengage Now access is required.

**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.

### **ASSIGNMENTS AND EXAMS:**

**Ch. 1 homework** is prepared in Word and submitted in Moodle. **Chapters 2-6 homework** are completed in Cengage.

Homework assignments are due at 11 pm on dates per the schedule.

Exams are due at 11 pm on dates per the schedule. Exams are online in Cengage.

The **Payroll Project** is due Tuesday, June 6th at 11 pm and submitted in Moodle. Late projects will be accepted until Thursday, June 8th at 11 pm, with a 5-point late penalty for each day late. Projects may be turned in early.

**GRADING:**

<u>Component</u>		=	<u>Point Totals</u>
Homework	(Chapters 1- 6; 30 pts. ea)	=	180 points
Exams	(2 exams; 50 pts, ea)	=	100 points
Project		=	50 points
Final Exam	(Ch 5-6)	=	<u>50 points</u>
	<b>TOTAL</b>		<b>380 points</b>

There will be two extra credit opportunities worth 15 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 ahead of 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 LB email every day.
- Have access to a **stable internet connection.**
- Take advantage our online accounting tutor Kristie Kohashi kohashk@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](#) 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> )

**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.

<b>WEEK</b>	<b>Weeks start on Mondays</b>		<b>All Assignments Due by 11:00 PM</b>
Week 1	Starts Apr 3	Course Introduction #1 Chapter 1	<b>Due Sunday Apr 9</b> Matching quiz pg. 1-27 and Questions for Review pg. 1-27 to 1-28
Week 2	Starts Apr 10	#2 Ch 2 LO 1, 2 #3 Ch 2 LO 3, 4	<b>Due Sunday April 16</b> 2-1A, 2-6A, 2-12A, 2-15A, 2-17A
Week 3	Starts Apr 17	<b>Exam #1 on Chapters 1 and 2 Apr 17 closes Apr 20 at 11 PM</b>  #4 Chapter 3	<b>Due Thursday Apr 20</b> <b>Exam #1</b>
Week 4	Starts Apr 24	#5 Chapter 4	<b>Due Sunday Apr 30</b> 3-1A, 3-3A, 3-5A, 3-8A, 3-11A, 3-15A
Week 5	Starts May 1	#6 Chapter 4 Review	<b>Due Sunday May 7</b> 4-3A, 4-5A, 4-12A #1 Extra Credit 4-8A
Week 6	Starts May 8	<b>Exam #2 on Chapters 3 and 4 May 8 closes May 11 at 11 PM</b>  #7 Chapter 5	<b>Due Thursday May 11</b> <b>Exam #2</b>  <b>Due Sunday May 14</b> 5-1A, 5-2A, 5-4A, 5-8A, 5-14A
Week 7	Starts May 15	Project Introduction Chapter 7 #8 Chapter 6 #9 Chapter 6 Review	<b>Due Sunday May 21</b> 6-1A, 6-3A, 6-4A, 6-10A, 6-11A
Week 8	Starts May 22	Work on Payroll Project Project Assistance – Zoom individual and small group TBA	<b>Due Sunday May 28</b> #2 Extra Credit 6-7A
Week 9	Starts May 29	Work on Payroll Project Project Assistance – Zoom individual and small group TBA	
Week 10	Starts June 5	Project Assistance – Zoom individual and small group TBA Work on Payroll Project	<b>Due Tuesday June 6</b> <b>Project</b>
FINALS WEEK	Starts Jun 12	<b>Exam #3 Chapters 5 and 6 June 8 closes June 12 at 11 PM</b>	<b>Due Monday June 12</b> <b>Exam #3 (Final)</b>