

## Administrative Master Syllabus

### Course Information

<b>Course Title</b>	Payroll and Business Tax Accounting
<b>Course Prefix, Num. and Title</b>	ACNT 1429 Payroll and Business Tax Accounting
<b>Division</b>	Technology and Business
<b>Department</b>	Business Office Technology
<b>Course Type</b>	WECM Course
<b>Course Catalog Description</b>	(Capstone Course) A study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. This is the capstone course for the Payroll Specialist Certificate.
<b>Pre-Requisites</b>	ACNT 1303
<b>Co-Requisites</b>	None

### Semester Credit Hours

<b>Total Semester Credit Hours (SCH): Lecture Hours:</b>	4:2:4
<b>Lab/Other Hours</b>	
<b>Equated Pay Hours</b>	4
<b>Lab/Other Hours Breakdown: Lab Hours</b>	4
<b>Lab/Other Hours Breakdown: Clinical Hours</b>	0
<b>Lab/Other Hours Breakdown: Practicum Hours</b>	0
<b>Other Hours Breakdown</b>	0

### Approval Signatures

<b>Title</b>	<b>Signature</b>	<b>Date</b>
<b>Department Head:</b>	Celine Siewert, Business Office Technology Program Director	06/01/2025
<b>Division Chair:</b>	David Kucera, Technology & Business Division Chair	06/01/2025
<b>VPI:</b>		



**Wharton County  
Junior College**

## **Additional Course Information**

**Topical Outline:** Each offering of this course must include the following topics (be sure to include information regarding lab, practicum, and clinical or other non-lecture instruction).

1. Students will prepare payroll registers.
2. Students will maintain employees' earnings records.
3. Students will journalize and post payroll and payroll tax entries.
4. Students will complete federal, state, and city tax deposit forms and journalize transactions.

### **Course Learning Outcomes:**

**Learning Outcomes – Upon successful completion of this course, students will:**

- Calculate employee payroll and employer-related taxes.
- Prepare related tax forms.
- Manage payroll records required to reflect current laws and regulations.

### **Methods of Assessment:**

- Smartbook Assignments
- Exercises/discussions
- Quizzes
- Projects
- Exams
- Final Exam

### **Required text(s), optional text(s) and/or materials to be supplied by the student:**

Payroll tax textbook

### **Suggested Course Maximum:**

20

### **List any specific or physical requirements beyond a typical classroom required to teach the course.**

Personal computer and external webcam.



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**Course Requirements/Grading System:** Describe any course specific requirements such as research papers or reading assignments and the generalized grading format for the course.

Exercises/Assignments/Discussions	500 – 600 points
Quizzes .....	100 – 200 points
Projects .....	100 points
Exams .....	100 points
Final Exam .....	100 points
Total .....	1000 points

1000 – 900	90% = A
899 – 800	80% = B
799 – 700	70% = C
699 – 600	60% = D
599	= F

### Curriculum Checklist:

- ☐ **Administrative General Education Course** (from ACGM, but not in WCJC Core) – No additional documents needed.
- ☐ **Administrative WCJC Core Course.** Attach the Core Curriculum Review Forms
  - ☐ Critical Thinking
  - ☐ Communication
  - ☐ Empirical & Quantitative Skills
  - ☐ Teamwork
  - ☐ Social Responsibility
  - ☐ Personal Responsibility
- ☒ **WECM Course** -If needed, revise the Program SCANS Matrix and Competencies Checklist