

Administrative Master Syllabus

Course Information

Course Title	Payroll and Business Tax Accounting
Course Prefix, Num. and Title	ACNT 1429 Payroll and Business Tax Accounting
Division	Technology and Business
Department	Business Office Technology
Course Type	WECM Course
Course Catalog Description	(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 a capstone course for the Payroll Specialist Certificate.
Pre-Requisites	ACNT 1303
Co-Requisites	None

Semester Credit Hours

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

Approval Signatures

Title	Signature	Date
Division Chair:	David Kucera, Technology & Business Division Chair	10-27-2022



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

Quizzes

Projects

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.

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

Smartbook Assignments 140 points
Exercises..... 222 points
Quizzes 220 points
Projects 118 points
Final Exam 100 points
Total 800 points

720 – 800 90% = A
640 – 719 80% = B
560 – 639 70% = C
480 – 559 60% = D
0 – 479 = 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