GAVILAN COLLEGE
5055 Santa Teresa Blvd
Gilroy, CA 95023

Course Outline

COURSE: ACCT 105 DIVISION: 50 ALSO LISTED AS:

TERM EFFECTIVE: Summer 2025 CURRICULUM APPROVAL DATE: 03/11/2025

SHORT TITLE: PAYROLL ACCOUNTING

LONG TITLE: Payroll Accounting

Units	Number of Weeks	Type	Contact Hours/Week	Total Contact Hours/Units
3	18	Lecture:	3	54 / 3 Units of Lecture
		Lab:	0	0
		Other:	0	0
		Total:	3	54

Out of Class Hrs:	108.00
Total Learning Hrs:	162.00

COURSE DESCRIPTION:

This is an introductory course in payroll accounting. Topics include: payroll laws and regulations, computation of wages and salaries, Social Security taxes, income tax withholding, employer taxes, payroll tax filing and reporting, and other related topics. This course has the option of a letter grade or pass/no pass. Arithmetic proficiency.

CREDIT STATUS: D - Credit - Degree Applicable

GRADING MODES
- L - Standard Letter Grade
- P - Pass/No Pass

REPEATABILITY: N - Course may not be repeated

SCHEDULE TYPES:
- 02 - Lecture and/or discussion
- 05 - Hybrid
- 71 - Dist. Ed Internet Simultaneous
- 72 - Dist. Ed Internet Delayed

STUDENT LEARNING OUTCOMES:

By the end of this course, a student should:

1. Recognize and explain payroll laws, rules, and regulations.

2. Recognize, explain, and demonstrate computation of wages and salaries; and computation of employee and employer taxes, including social security laws and

taxes.

3. Explain and demonstrate payroll record keeping, reporting, and tax filing.

4. Complete a real world payroll project.

COURSE OBJECTIVES:

By the end of this course, a student should:

1. Prepare payroll registers. Maintain employees' earnings records. Journalize and post payroll and payroll tax entries. Complete federal, state, and city tax deposit

forms and journalize the transactions. Prepare various quarter-end and year-end payroll tax forms. Make the accrual entries for the payroll at the end of a year.

2. Record payrolls in payroll registers and post to employees' earnings records. Describe the various deductions-both voluntary and involuntary (garnishments) that

are taken out of employees' gross pay. Journalize the entries to record the payroll, payroll taxes, and payment of payroll-related liabilities. Post to the various

general ledger accounts that are used to accumulate information from the payroll entries. Explain the payment and the recording of the payroll tax deposits.

Discuss the need for end-or-period adjustments. Identify the general ledger accounts used to record payroll transactions.

3. Describe the basic requirements for an individual to be classified as an employer or an employee under the Federal Unemployment Tax Act. Describe the factors

considered in determining the coverage of interstate employees. Identify generally what is defined as taxable wages by the Federal Unemployment Tax Act.

Compute the federal unemployment tax and the credit against this tax. Describe how an experience-rating system is used in determining employers' contributions

to state unemployment compensation funds. Complete the reports required by the Federal Unemployment Tax Act. Describe the types of information reports

under the various state unemployment compensation laws.

4. Explain coverage under the federal income tax withholding law by determining: a) the employer-employee relationship, b) the kinds of payments defined as

wages, and c) the kinds of employment excluded under the law. Explain the types of withholding allowances that may be claimed by employees for income tax

withholding purposes. Explain the purpose of Form W-4 and list the proper procedures for using the information contained on the form. Compute the amount of

federal income tax to be withheld using: a) the percentage method and b) the wage-bracket method. Compute the amount of federal income tax to be withheld

using alternative methods such as quarterly averaging, annualizing of wages, and part-year employment. Compute the withholding of federal income taxes on

supplementary wage payments. Explain how employees may receive advance earned income credit and how the employer computes the amount of the advance.

Complete Form W-2 and become familiar with other wage and tax statements. Review completion of Form 941, Employer's Quarterly Federal Tax Return.

Describe the major types of information returns. Explain the impact of state and local income taxes on the payroll accounting process.

COURSE OBJECTIVES(CONTINUED):

5. Identify, for Social Security purposes, those persons covered under the law and those services that make up employment. Identify the types of compensation that

are defined as wages. Apply the current tax rates and wage base for FICA and SECA purposes. Explain the importance of obtaining and correctly using the

Employer's Identification Number and the Employee's Social Security Number. Describe the different requirements and procedures for depositing FICA taxes and

income taxes withheld from employees' wages. Complete Form 941, Employer's Quarterly Federal Tax Return, and Form 8109, Federal Tax Deposit Coupon.

Recognize that, as collection agents for the government, employers may be subject to civil and criminal penalties if they fail to carry out their duties.

6. Explain the major provisions of the Fair Labor Standards Act. Distinguish between the employees' principal activities and their preliminary and postliminary

activities. Describe the main types of records used to collect payroll data. Calculate regular and overtime pay. Perform the following computations: Convert weekly

wage rates to hourly wage rates, convert monthly and annual salary rates to hourly rates, compute regular earnings and overtime earnings to arrive at total gross

earnings, compute overtime payments for pieceworkers using two different methods, compute earnings under incentive, commission, and bonus plans.

7. Identify the various laws that affect employers in their payroll operations. Examine the recordkeeping requirements of these laws. Explain the importance of a

thorough recordkeeping system. Describe the employment procedures generally followed in a Human Resources Department. Recognize the various personnel

records used by businesses and describe the type of information shown on each form. Outline the procedures employed in a typical payroll accounting system.

Identify the payroll register and the employee's earnings record.

COURSE CONTENT:

Curriculum Approval Date: 03/11/2025

7 Hours

CONTENT: The Need for Payroll and Personnel Records

7 Hours

CONTENT: Computing Wages and Salaries

7 Hours

CONTENT: Social Security Taxes

8 Hours

CONTENT: Income Tax Withholding

7 Hours

CONTENT: Unemployment Compensation Taxes

7 Hours

CONTENT: Analyzing and Journalizing Payroll Transactions

9 Hours

CONTENT: Payroll Project

2 Hours

Final Exam

METHODS OF INSTRUCTION:
Lecture, Discussion, Collaborative Learning

OUT OF CLASS ASSIGNMENTS:
Required Outside Hours 60
Assignment Description
HOMEWORK: Chapter 1 - Payroll and Personnel Records: Questions and Problems.
HOMEWORK: Chapter 2 - Computing Wages and Salaries: Questions and Problems.
HOMEWORK: Chapter 3 - Social Security Taxes: Questions and Problems.
HOMEWORK: Chapter 4 - Income Tax Withholding: Questions and Problems.
HOMEWORK: Chapter 5 - Unemployment Compensation Taxes: Questions and Problems.
HOMEWORK: Chapter 6 - Analyzing and Journalizing Payroll Transactions: Questions and Problems.
HOMEWORK: Answer the questions from Chapter 7: Payroll Project.
Required Outside Hours 30
Assignment Description
Read textbook and study for exams.
Required Outside Hours 18
Assignment Description
Project: Work on payroll project.

METHODS OF EVALUATION:

Writing assignments

Evaluation Percent 10

Evaluation Description

Percent range of total grade: 5% to 20%

Written Homework;

Reading Reports;

Other: short Answer.

If this is a degree applicable course, but substantial writing assignments are not appropriate, indicate reason: Course is primarily computational and course primarily involves skill demonstration or problem solving.

Problem-solving assignments

Evaluation Percent 40

Evaluation Description

Percent range of total grade: 30% to 90%

Homework Problems;

Quizzes;

Exams;

Other: Projects

Objective examinations

Evaluation Percent 40

Evaluation Description

Percent range of total grade: 30% to 90%

Multiple Choice;

True/False;

Matching Items;

Completion;

Other: Short Answer, etc.

Skill demonstrations

Evaluation Percent 10

Evaluation Description

Percent range of total grade: 5% to 20%

Class Performance/s

REPRESENTATIVE TEXTBOOKS:

Payroll Accounting, Bieg, Bernard J. , Cengage Learning, 2024 or a comparable textbook/material.

ISBN: 9780357901052

Rationale: Most updated edition.

12th Grade Verified by: Jason Wolowitz

RECOMMENDED MATERIALS:

Hand held calculator

ARTICULATION and CERTIFICATE INFORMATION

CSU TRANSFER:

Transferable CSU

UC TRANSFER:

Not Transferable

SUPPLEMENTAL DATA:

Basic Skills: N
Classification: Y
Noncredit Category: Y
Cooperative Education:
Program Status: 1 Program Applicable
Special Class Status: N
Prior to College Level: Y
Non Credit Enhanced Funding: N
Funding Agency Code: Y
In-Service: N
Occupational Course: C
Course Control Number: CCC000231601
Sports/Physical Education Course: N
Taxonomy of Program: 050200
CIP: 520302