

## FLORIDA STATE COLLEGE AT JACKSONVILLE

## COLLEGE CREDIT COURSE OUTLINE

COURSE NUMBER: APA 2501

COURSE TITLE: Payroll Accounting

PREREQUISITE(S): ACG 2021

COREQUISITE(S): None

CREDIT HOURS: 2

CONTACT HOURS/WEEK: 2

CONTACT HOUR BREAKDOWN:

Lecture/Discussion: 2

Laboratory:

Other \_\_\_\_\_:

FACULTY WORKLOAD POINTS: 1.7

STANDARDIZED CLASS SIZE ALLOCATION: 24 (must be taught in a computer lab)

## CATALOG COURSE DESCRIPTION:

This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is placed on computing wages; calculating social security, income, and unemployment taxes; preparing appropriate payroll tax forms; and journalizing/posting transactions including payroll registers. Acquired knowledge will be applied to practical payroll situations. A comprehensive software and practice set requires students to perform payroll functions for a small business. After completing this course a student will be qualified to take the Payroll Certification Examination to be certified as a Certified Payroll Professional (CPP), and/or Fundamental Payroll Certification (FPC), which is given by the American Payroll Association.

SUGGESTED TEXT(S): Payroll Accounting 2006 (with Klooster & Allen Payroll CD-ROM and ADP's PC Payroll for Windows CD-ROM), Bernard J. Bieg, ISBN 0324313098

IMPLEMENTATION DATE: Fall Term, 2006 (20071)

REVIEW OR MODIFICATION DATE: Fall Term, 2008 (20091) - Outline Review 2007

## COURSE TOPICS

CONTACT HOURS  
PER TOPIC

I. The Need For Payroll and Personnel Records	2
A. The Payroll Profession	
B. Fair Labor Standards Act	
C. State Minimum Wage and Maximum Hours Laws	
D. Federal Insurance Contribution Act (FICA)	
E. Income Tax Withholding Laws	
F. Unemployment Tax Acts	
G. Fair Employment Laws	
H. Human Resources System	
I. Payroll Accounting System	
II. Computing and Paying Wages and Salaries	2
A. Determining Employee's Work Time	
B. Records Used for Timekeeping	
C. Methods of Computing Wages and Salaries	
D. Methods of Paying Wages and Salaries	
III. Social Security Taxes	2
A. Coverage Under FICA	
B. A Self-Employed Person	
C. Application for Employer Identification Number Form SS-4	
D. Employee's Application for Social Security Card Form SS-5	
E. Failure-to-Comply Penalties	
IV. Income Tax Withholding	4
A. Coverage Under Federal Income Tax Withholding Laws	
B. Withholding Allowances	
C. Federal Income Tax Withholding	
D. Other Methods of Withholding	
E. Supplemental Wage Payments	
F. Advance Earned Income Credit	
G. Tax-Deferred Retirement Accounts	
H. Wage and Tax Statements	
I. Returns Employers Must Complete	
J. Information Returns	
K. Independent Contractor Payments	
L. Backup Withholding	
M. Magnetic Filing Form W-2 and Information Returns	
N. Withholding State Income Tax	

COURSE TOPICS	CONTACT HOURS <u>PER TOPIC</u>
V. Unemployment Compensation Taxes	4
A. Coverage Under FUTA and SUTA	
B. Unemployment Compensation Reports Required of the Employer	
C. Unemployment Compensation Benefits	
VI. Analyzing and Journalizing Payroll Transactions	4
A. The Payroll Register	
B. The Employee's Earnings Record	
C. Recording the Gross Payroll and Withholdings	
D. Recording Payroll Taxes	
E. Recording Workers' Compensation Insurance Expense	
F. Recording the Deposit of Payment of Payroll Taxes	
G. Recording the End-of-Period Adjustments	
H. Recording Transactions Pertaining to Other Payroll Deductions	
I. Summary of Accounts Used in Recording Payroll Transactions	
VII. Payroll Project	6
A. Account and Payroll Records	
B. Payroll Transactions	
C. Employees' Earnings Records	
VIII. Computerized Payroll Accounting	6
A. Introduction	
B. Software Program Overview	
C. Start-up Procedures	
D. Basic Operating Procedures	
E. File Menu	
F. Options Menu	
G. Employee Maintenance	
H. Payroll Transactions	
I. Generate and Post Payroll Journal Entries	
J. Key General Journal Entries	
K. Reports Menu	
L. Graphs	
M. Help Menu	
N. Payroll Project	

PROGRAM TITLE: Accounting Technology

COURSE TITLE: Payroll Accounting

CIP NUMBER: 0507.010100

LIST PERFORMANCE STANDARD ADDRESSED:

NUMBER(S): TITLES(S):

01.0 PERFORM MATH COMPUTATIONS - The student will be able to:

01.01 Solve addition, subtraction, multiplication, and division problems manually.

01.02 Solve addition, subtraction, multiplication, and division problems using a calculator

03.0 PERFORM ACCOUNTING ACTIVITIES - The student will be able to:

03.01 Define accounting terms.

03.09 Prepare a payroll and earnings records for employees.

03.18 Define and apply generally accepted accounting principles.

04.0 PERFORM COMMUNICATION ACTIVITIES - The student will be able to:

04.01 Follow oral and written instructions.

11.0 PERFORM INFORMATION PROCESSING ACTIVITIES - The student will be able to:

11.01 Locate requested information on a computer printout.

11.02 Identify accounting applications of computers in modern business.

11.03 Enter accounting data into computer systems.

11.04 Analyze computer output.



NOTE: Use either the Tab key or mouse click to move from field to field. The box will expand to accommodate your entry.

<i>Section 1</i> COURSE PREFIX AND NUMBER: <u>APA 2501</u>	SEMESTER CREDIT HOURS: <u>2</u>
COURSE TITLE: <u>Payroll Accounting</u>	

*Section 2*  
TYPE OF COURSE: (Click on the box to check all that apply)

<input type="checkbox"/> AA Elective	<input type="checkbox"/> AS Required Professional Course	<input type="checkbox"/> College Prep
<input checked="" type="checkbox"/> AS Professional Elective	<input type="checkbox"/> AAS Required Professional Course	<input checked="" type="checkbox"/> Technical Certificate
<input type="checkbox"/> Other _____		
<input type="checkbox"/> General Education: (For General Education courses, you must also complete Section 3 and Section 7)		

*Section 3 (If applicable)*  
INDICATE BELOW THE DISCIPLINE AREA FOR GENERAL EDUCATION COURSES:

<input type="checkbox"/> Communication	<input type="checkbox"/> Social & Behavioral Sciences	<input type="checkbox"/> Mathematics
<input type="checkbox"/> Natural Sciences	<input type="checkbox"/> Humanities	

*Section 4*  
INTELLECTUAL COMPETENCIES:

<input checked="" type="checkbox"/> Reading	<input type="checkbox"/> Speaking	<input checked="" type="checkbox"/> Critical Analysis	<input checked="" type="checkbox"/> Quantitative Skills	<input type="checkbox"/> Scientific Method of Inquiry
<input checked="" type="checkbox"/> Writing	<input checked="" type="checkbox"/> Listening	<input checked="" type="checkbox"/> Information Literacy	<input checked="" type="checkbox"/> Ethical Judgment	<input type="checkbox"/> Working Collaboratively

	LEARNING OUTCOMES	METHOD OF ASSESSMENT
•	The student will be able to demonstrate basic calculations to correctly generate employee paychecks	Students will demonstrate mastery of outcomes by:
•	The student will be able to explain the major provisions of the Fair Labor Standards Act	Participation in classroom activities and discussions
•	The student will be able to demonstrate the ability to apply the current tax rates and wage base for FICS and SECA purposes	Graded assignments and projects
•	The student will be able to complete Form 941, Employer's Quarterly Federal Tax Return and Form 8109, Federal Tax Deposit Coupon	Completion of a payroll practice set using a computerized software accounting package
•	The student will be able to demonstrate an understanding of the concepts and skills covered in the certification exams	Graded quizzes and exams
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*Section 6*  
Name of Person Completing This Form: Lolita Lockett