# 8/10/2020

# brcc keystone logo

Baton Rouge Community College

*Academic Affairs Master Syllabus*

Date Approved: 1 September 2020

Term and Year of Implementation: Fall 2020

**Course Title:** Payroll Accounting

**BRCC Course Rubric:** ACCT 2513

**Previous Course Rubric**: ACCT 218

**Lecture Hours per week-Lab Hours per week-Credit Hours**: 3-0-3

**Per semester: Lecture Hours-Lab Hours-Instructional Contact Hours**: 45-0-45

**Louisiana Common Course Number:** CACC 2513

**CIP Code:** 52.0301

**Course Description:** Introduces the entire payroll function from all related areas, such as, human resources, payroll clerk, and payroll reporting officer, and the accountant's responsibility for general journal entries regarding payroll, the purpose of payroll, and the carrying out of related duties.

**Prerequisites:** ACCT 2313 (or ACCT 200) or ACCT 2113 (or ACCT 203) with grade of C or better

**Co-requisites:** None

**Suggested Enrollment Cap:** 25

**Learning Outcomes.** *Upon successful completion of this course, the students will be able to:*

1. Identify payroll laws and regulations.

2. Complete new employee records.

3. Differentiate between time and work records.

4. Calculate gross earnings.

5. Calculate payroll deductions.

6. Construct a payroll register.

7. Identify employee earnings records.

8. Prepare federal payroll taxes and tax returns.

9. Prepare state payroll tax and tax reports.

10. Analyze accounting for payroll.

**Assessment Measures.** Assessment of all learning outcomes will be measured using the following methods:

1. Exams and/or quizzes

2. Homework, projects, and/or class work

3. Any other appropriate accounting or educational methods may be used.

4. Common questions will be administered by all sections of the course at the end of the semester assessing the student's knowledge of the learning outcomes tested in the other assessment methods.

**Information to be included on the Instructor’s Course Syllabi:**

* ***Disability Statement*:** Baton Rouge Community College seeks to meet the needs of its students in many ways. See the Office of Disability Services to receive suggestions for disability statements that should be included in each syllabus.
* ***Grading:*** The College grading policy should be included in the course syllabus. Any special practices should also go here. This should include the instructor’s and/or the department’s policy for make-up work. For example in a speech course, “Speeches not given on due date will receive no grade higher than a sixty” or “Make-up work will not be accepted after the last day of class”.
* ***Attendance Policy*:** Include the overall attendance policy of the college. Instructors may want to add additional information in individual syllabi to meet the needs of their courses.
* ***General Policies*:** Instructors’ policy on the use of things such as beepers and cell phones and/or hand held programmable calculators should be covered in this section.
* ***Cheating and Plagiarism*:** This must be included in all syllabi and should include the penalties for incidents in a given class. Students should have a clear idea of what constitutes cheating in a given course.
* ***Safety Concerns:*** In some courses, this may be a major issue. For example, “No student will be allowed in the lab without safety glasses”. General statements such as, “Items that may be harmful to one’s self or others should not be brought to class”.
* ***Library/ Learning Resources:*** Since the development of the total person is part of our mission, assignments in the library and/or the Learning Resources Center should be included to assist students in enhancing skills and in using resources. Students should be encouraged to use the library for reading enjoyment as part of lifelong learning.

**Expanded Course Outline:**

I. Payroll Laws and Regulations

II. New Employee Records

III. Time and Work Records

IV. Determining Gross Earnings

V. Determining Payroll Deductions

VI. The Payroll Register

VII. Employee Earnings Records

VIII. Paying Employees

IX. Federal Payroll Taxes and Tax Returns

X. State Payroll Taxes and Tax Reports

XI. Accounting for Payroll