

COCONINO COMMUNITY COLLEGE  
COURSE OUTLINE

Revised by: Ed Knecht  
Status: Permanent  
Effective Term: Fall 2017

February 6, 2017

A. Identification:

1. Subject Area: Accounting (ACC)
2. Course Number: 110
3. Course Title: Payroll Accounting
4. Credit Hours: 3
5. Course Description: A course that provides comprehensive and practical instruction in manual and computerized preparation and calculation of a business's payroll records and tax returns. Prerequisite: ACC 108 or ACC 255 or Consent of Instructor. Three lecture. Fall.

B. Course Goals: To prepare students to have a working knowledge of the procedures to calculate payroll including all federal and state deductions.

C. Course Outcomes:

Upon successful completion of this course, students will:

1. describe the basic accounting system used to maintain a payroll accounting system;
2. make evident a working knowledge of employer/employee federal and state requirements;
3. describe business's reporting and payment requirements for payroll taxes;
4. prepare fringe benefits deductions for payroll;
5. complete payroll operations from gross pay to net pay;
6. prepare payroll registers and recording of accounting entries;
7. complete business payroll tax forms;
8. and use technology to solve payroll project.

D. Assessment of Course Outcomes will include:

1. course grades determined by the instructor as outlined in the class syllabus;
2. instructor assigned reading and homework;
3. and departmental exam questions and/or project.

E. Course Content will include:

1. payroll and personnel records;
2. computing and paying wages and salaries;
3. social security taxes;
4. income tax withholding;
5. unemployment compensation taxes;
6. and analyzing and journalizing payroll transactions.