

# Syllabus

## ACC-220: Payroll Accounting and Taxation

Note the direction of the arrows in the concepts map above, which indicate the direction in which items are utilized and processed in order to complete the payroll process. Knowledge of both law and compensation are required in order to compile the payroll register. In turn, the payroll register provides the information to produce specific payroll documents (checks, earnings records, and W-2s) as well as providing the basis for various reporting (general ledger, financial statements, and tax returns).

## Course Description

This is a comprehensive payroll course in which federal and state requirements are studied. This includes computation of compensation and withholdings, processing and preparation of paychecks, completing deposits and payroll tax returns, informational returns, and issues relating to identification, and compensation of independent contractors. In addition, students will overview electronic commercial systems such as Automatic Data Processing (ADP), as well as review the requirements for certification through the American Payroll Association (APA).

**Credit Hours:** 3

**Prerequisite Courses:** n/a

**Prerequisite Skills and Knowledge:** n/a

## Course Outcomes

Upon successful completion of this course, you should be able to:

1. Maintain appropriate payroll and employment records according to federal and state requirements.
2. Understand the various federal and state laws applicable to payroll accounting.
3. Properly classify individuals as employees and nonemployees.
4. Compute compensation using various methods including salary, hourly, overtime, commission, and piece work.
5. Calculate federal, state, and local withholdings, and calculate other requirements such as medical and retirement benefits.
6. Calculate payroll taxes such as FICA and SECA.
7. Calculate federal and state unemployment taxes required to be paid by employers.
8. Properly complete and process required reports and forms.
9. Demonstrate an understanding of the due dates of various federal and state deposits, forms, and reports.

# Course Textbook

Bieg, B. J., & Toland, J. A. (2018). *Payroll accounting*. Boston, MA: Cengage Learning.

**Please note: If you receive your course materials from Tree of Life, you will receive an email from Tree of Life giving you details on how to access the textbook in an eText format.**

# Course Technology

None.

# IWU Diversity Statement

IWU, in covenant with God's reconciling work and in accordance with the Biblical principles of our historic Wesleyan tradition, commits to build a community that reflects Kingdom diversity.

We will foster an intentional environment for living, teaching, and learning, which exhibits honor, respect, and dignity. Acknowledging visible or invisible differences, our community authentically values each member's earthly and eternal worth. We refute ignorance and isolation and embrace deliberate and courageous engagement that exhibits Christ's commandment to love all humankind. (2016)

# Grading Scale

**NOTE:** In graduate level courses, a grade of C- or below will require the course to be repeated.

Grade	Quality Points Per Credit	Percentage	Score
<b>A</b>	4.0	95%–100%	950–1000
<b>A-</b>	3.7	92%–94.9%	920–949
<b>B+</b>	3.3	89%–91.9%	890–919
<b>B</b>	3.0	85%–88.9%	850–889
<b>B-</b>	2.7	82%–84.9%	820–849
<b>C+</b>	2.3	79%–81.9%	790–819
<b>C</b>	2.0	75%–78.9%	750–789

<b>C-</b>	1.7	72%–74.9%	720–749
<b>D+</b>	1.3	69%–71.9%	690–719
<b>D</b>	1.0	65%–68.9%	650–689
<b>F</b>	0.0	0%–64.9%	0–649

## Grading Policies

Your grading policy for your course is dependent on your school and program. Your grading policies can be found in the [IWU Catalog](#).

## Letter Grade Equivalencies

**NOTE:** In graduate level courses, a grade of C- or below will require the course to be repeated.

Grade	Description of Work
<b>A</b>	Clearly stands out as excellent performance. Has unusually sharp insights into material and initiates thoughtful questions. Sees many sides of an issue. Articulates well and writes logically and clearly. Integrates ideas previously learned from this and other disciplines. Anticipates next steps in progression of ideas. Example "A" work should be of such nature that it could be put on reserve for all cohort members to review and emulate. The "A" cohort member is, in fact, an example for others to follow.
<b>B</b>	Demonstrates a solid comprehension of the subject matter and always accomplishes all course requirements. Serves as an active participant and listener. Communicates orally and in writing at an acceptable level for the degree program. Work shows intuition and creativity. Example "B" work indicates good quality of performance and is given in recognition for solid work; a "B" should be considered a good grade and awarded to those who submit assignments of quality less than the exemplary work described above.
<b>C</b>	Quality and quantity of work in and out of class is average. Has marginal comprehension, communication skills, or initiative. Requirements of the assignments are addressed at least minimally.

<b>D</b>	Quality and quantity of work is below average. Has minimal comprehension, communication skills, or initiative. Requirements of the assignments are addressed at below acceptable levels.
<b>F</b>	Quality and quantity of work is unacceptable and does not qualify the student to progress to a more advanced level of work.

## Course Workshop Summary

Workshop	Discussion*	Assignment*	Quiz/Exam*	Total Points per Workshop
<b>Workshop One</b>	1/20	2/130	1/50	200
<b>Workshop Two</b>	1/20	2/130	1/50	200
<b>Workshop Three</b>	1/20	2/130	1/50	200
<b>Workshop Four</b>	1/20	2/130	1/50	200
<b>Workshop Five</b>	1/20	2/130	1/50	200
<b>End of Course Survey</b>	--	--	--	10 Extra Credit
<b>TOTAL</b>	5/100	10/650	5/250	<b>1,000</b>

\* Number of Activities/Sum Point Totals

## Workshop One

Title	Due Dates	Time	Points
<b>1.1 Quiz: Reading Quiz</b>	Due by the end of the workshop.	3.5 hours	50

<b>1.2 Discussion: Textbook Questions</b>	Post your initial response by the end of the fourth day of the workshop and your two responses by the end of the workshop.	4 hours	20
<b>1.3 Assignment: Problems and Exercises</b>	Due by the end of the workshop.	6.5 hours	100
<b>1.4 Assignment: Continuing Payroll Problem</b>	Due by the end of the workshop.	4 hours	30
<b>Totals</b>		<b>18 hours*</b>	<b>200</b>

## Workshop Two

Title	Due Dates	Time	Points
<b>2.1 Quiz: Reading Quiz</b>	Due by the end of the workshop.	3.5 hours	50
<b>2.2 Discussion: Textbook Questions</b>	Post your initial response by the end of the fourth day of the workshop and your two responses by the end of the workshop.	4 hours	20
<b>2.3 Assignment: Problems and Exercises</b>	Due by the end of the workshop.	6.5 hours	100
<b>2.4 Assignment: Continuing Payroll Problem</b>	Due by the end of the workshop.	4 hours	30
<b>Totals</b>		<b>18 hours*</b>	<b>200</b>

## Workshop Three

Title	Due Dates	Time	Points
<b>3.1 Quiz: Reading Quiz</b>	Due by the end of the workshop.	3.5 hours	50

<b>3.2 Discussion: Textbook Questions</b>	Post your initial response by the end of the fourth day of the workshop and your two responses by the end of the workshop.	4.5 hours	20
<b>3.3 Assignment: Problems and Exercises</b>	Due by the end of the workshop	6.5 hours	100
<b>3.4 Assignment: Continuing Payroll Problem</b>	Due by the end of the workshop	4 hours	30
<b>Totals</b>		<b>18.5 hours*</b>	<b>200</b>

## Workshop Four

Title	Due Dates	Time	Points
<b>4.1 Quiz: Reading Quiz</b>	Due by the end of the workshop.	3.5 hours	50
<b>4.2 Discussion: Textbook Questions</b>	Post your initial response by the end of the fourth day of the workshop and your two responses by the end of the workshop.	4 hours	20
<b>4.3 Assignment: Problems and Exercises</b>	Due by the end of the workshop.	6.5 hours	100
<b>4.4 Assignment: Continuing Payroll Problem</b>	Due by the end of the workshop.	4 hours	30
<b>Totals</b>		<b>18 hours*</b>	<b>200</b>

## Workshop Five

Title	Due Dates	Time	Points
<b>5.1 Quiz: Reading Quiz</b>	Due by the end of the workshop.	3.5 hours	50

<b>5.2 Discussion: Textbook Questions</b>	Post your initial response by the end of the fourth day of the workshop and your two responses by the end of the workshop.	4 hours	20
<b>5.3 Assignment: Problems and Exercises</b>	Due by the end of the workshop.	6.5 hours	100
<b>5.4 Assignment: Continuing Payroll Problem</b>	Due by the end of the workshop.	4 hours	30
<b>End of Course Survey</b>	Due by the end of the workshop.	--	10 Extra Credit
<b>Totals</b>		<b>18 hours*</b>	<b>200</b>

## Course Assignments

<b>TOTALS</b>	<b>90.5 hours*</b>	<b>1,000</b>
---------------	--------------------	--------------

\* These timings are based on estimations of average times to complete each assignment. Actual assignment completion times will vary.

## Alternative Assignment Policy

Students with a documented disability may request accommodations for an alternative assignment(s) for course activities (Examples: video assignments, etc.). It is the student's responsibility to submit the form received from the Disability Services Office indicating his or her specific accommodation to the instructor prior to the start of each course.

## Expectations, Policies, and Important Student Information

School/Division	Link
DeVoe School of Business Division of Liberal Arts School of Services and Leadership	<a href="#">View School/Division Expectations, Policies, and Student Information</a>

<b>School/Division</b>	<b>Link</b>
School of Educational Leadership	<a href="#"><u>View School/Division Expectations, Policies, and Student Information</u></a>
Wesley Seminary @ IWU	<a href="#"><u>View School/Division Expectations, Policies, and Student Information</u></a>
Nursing - Undergraduate	<a href="#"><u>View School/Division Expectations, Policies, and Student Information</u></a>
Nursing - Graduate	<a href="#"><u>View School/Division Expectations, Policies, and Student Information</u></a>

Listen  
Dictionary  
Translate