

**RAPPAHANNOCK COMMUNITY COLLEGE**  
**Syllabus for Payroll Accounting – ACC 124 68/69**  
**Interactive Video**  
**Fall Semester 2011**

**(The Course of Study is subject to change at the discretion of the instructor)**

**INSTRUCTOR CONTACT INFORMATION:**

**Instructor Name:** Pradeep Ghimire, Associate Professor

**On-campus Office Hours (Phone, Email, Visit):**

Mondays 1:00 pm – 2:30 pm, Tuesdays 11:00 am – 12:15 pm & 2:15 pm – 3:30 pm, Wednesdays 1:00 pm – 2:30 pm & 4:30 pm – 6:00 pm, Thursdays 9:00 am – 12:00 pm. Other times by appointment.

**Virtual Online Office Hours (Email):**

Mondays, Tuesdays, Wednesdays, Thursdays: same as above and Fridays 9:00 a.m. – 3:00 p.m.

**Office Location:** 108C (Glenns)

**Office Phone:** 804-758-6772

**Fax:** 804-758-3852

**Email Address:** [pghimire@rappahannock.edu](mailto:pghimire@rappahannock.edu)

**Website:** <http://www.rappahannock.edu/directory/pghimire/>

**Course Description:**

This course presents accounting systems and methods used in computing and recording payroll to include payroll taxes and compliance with federal and state legislation.

**Course Credit:**

3 credit hours

**Course Objectives:**

On completion of this course of study, students should be able to:

- Identify the various laws that affect employers in their payroll operations
- Examine the record keeping requirements of these laws.
- Recognize the various personnel records used by businesses.
- Explain the major provisions of the Fair Labor Standards Act.
- Define hours worked; calculate regular and overtime pay.
- Identify distinctive compensation plans
- Identify, for social security purposes, those persons covered under the law.
- Identify the types of compensation that are defined as wages.
- Apply the current tax rates and wage base for FICA and SECA purposes.
- Describe the different requirements for depositing FICA taxes.
- Complete Form 941, Form 8109 and Federal Tax Deposit Coupon.
- Explain coverage under the Federal Income Tax Withholding Law
- Explain the types of withholding allowances & compute federal income tax
- Explain Form W-2, Form 941, impact of state and local income taxes
- Explain Unemployment Compensation Taxes
- Analyze and journalize payroll transactions

**Methods of Instruction:**

Lectures will be minimized. Extensive examples through utilization of questions and problems in the text, homework, readings, AV materials, Interactive Video, and Blackboard, and class discussion will occur in the classroom.

**Instructional Materials:**

**Textbook** – Payroll Accounting, 2011 ed., by Bieg and Toland, South-western College Publishing/Cengage Learning, ISBN # 1-111-53105-6.  
Payroll Accounting Software ISBN 1-111-53107-2

**Blackboard** - See your Blackboard Website for this course by logging into your Blackboard account at <https://rcc.my.vccs.edu/> for additional material, assignments, quizzes, tests, and other information about this course. Students are strongly advised to check Blackboard frequently and will be held accountable for all materials posted therein.

**Supplies and Equipment** - Pencil with rubber eraser and calculator.

**DATES TO REMEMBER:**

Be sure to look in Blackboard under the RCC tab for the Dates to Remember.

Classes Begin: August 22

Last Day to Add/Drop and receive a refund: September 7

Last Day to Withdraw and receive a W: October 31

Thanksgiving Break: November 24-26

Classes End: December 12

Final Exams: December 13-16, 19

**TESTING PROCEDURES:**

Ten quizzes will be given online. Make sure you are in a location that will provide a stable connection to the Internet. Five tests will be in-class tests administered in the classroom during the regularly scheduled class time.

**CRITERIA FOR GRADING OF STUDENT AND MEANS TO BE USED**

The following material is available to students to accumulate points which may be applied toward successful completion of the course. All items on this list are necessary for successful completion of the course.

<u>ITEM</u>	<u>NUMBER OF ITEMS AVAILABLE</u>	<u>POINT VALUE FOR EACH ITEM</u>	<u>TOTAL POINTS AVAILABLE</u>
Homework.....	50.....	0.4 point each.....	20
Payroll Project .....	1.....	11 points each.....	11
Quizzes.....	6.....	3 points each.....	18
Tests.....	3.....	17 points each.....	51
Total Possible points.....			100

**Homework (CengageNOW):** Selected end-of-chapter material from the practical problems assigned by the instructor. Homework assignments may be found on the Blackboard Website under *CengageNOW*. It is highly recommended that you read the assigned chapters first and then do the homework in *CengageNOW*. It represents 20 points of your total grade. **You may do a homework assignment over as many times as you wish until the deadline.** However, most assignment questions are algorithmic. That means that if and when you do an assignment over, you will usually find the same problem with slightly different numbers. The final grade received for a homework assignment will be the highest grade received of all your attempts. Also if you believe that there is an error in the key which has caused a correct answer to be graded incorrectly you are urged to petition the instructor for correction through normal communication channels. If further examination shows that your answer was actually correct, you will receive the credit that would have been granted for that assignment had it been graded correctly.

The deadline for homework is the same date as the deadline for the quiz on that chapter. (See the Homework Chapter Deadlines – below). After that date, the homework (and the quiz) will no longer be available on your Website. No additional source of credit (including additional homework, “retake”, additional extra credit, or “take home” tests) is available.

**HOMEWORK CHAPTERS**

- 2
- 3
- 4
- 5
- 6

**DEADLINE**

- Sunday, September 18
- Sunday, October 2
- Sunday, October 23
- Sunday, November 13
- Sunday, November 27

**Payroll Project:** The project is a computerized version and will represent 11 points of your total grade. The deadline for the project is Sunday, December 4, 2011. Instructions for the project may be found on the Blackboard under the link titled Project

**Quizzes:** Six quizzes will represent 18 points of your total grade. All 6 quizzes will be available only online on your Blackboard Website. **Quizzes may be taken as many times as you wish until the deadline for that quiz has passed.** The final grade awarded will be the highest grade of all attempts for that quiz (Note that this is the same policy for Homework CengageNow).

Quiz questions are selected at random from the test bank. Therefore, each time a quiz is taken, the questions will be different. Also, if you believe that there is an error in the test bank which has caused a correct answer to be graded incorrectly you may simply retake the quiz or, if not wishing to retake the quiz, may petition the instructor for correction through normal communication channels. If further examination shows that your answer was actually correct, you will receive the credit that would have been granted for that question had it been graded correctly. The only notification you will receive of the correction is when you see the revised grade in your grade book. No quiz will be examined in this way for error without a specific request to examine a specific question. The request must include your name, the class you are in, and both the quiz and question number under consideration.

Quizzes are not password protected and can be taken anywhere and at any time without supervision. Therefore, they may be taken "open book". However, when the deadline for that quiz has passed, it will no longer be available for credit. Watch your deadlines carefully. They are the same deadlines as the deadlines for the corresponding chapter homework.

<u>QUIZ</u>	<u>CHAPTER COVERED</u>	<u>DEADLINE</u>
1	1	Sunday, September 4
2	2	Sunday, September 18
3	3	Sunday, October 2
4	4	Sunday, October 23
5	5	Sunday, November 13
6	6	Sunday, November 27

**Tests:** All three tests will be in-class tests administered in the classroom during our class time. Students are expected to be present the day of the in-class test. If you know you will miss an in-class test you must contact me before the test is given to obtain permission for the make-up test. These three tests represent 51 points of your total grade. Each of the tests covers two chapters and is worth equal points. All five tests are **closed book** only. No additional materials are available to you except a calculator, scratch paper and pencil.

Grading: Grading will be cast on a 10-point scale as follows:

- 91 - 100 = A
- 81 - 90 = B
- 71 - 80 = C
- 61 - 70 = D
- 0 - 60 = F
- \*Incomplete = I

\*Incomplete as a grade: An incomplete will be awarded only when the student has circumstances beyond their control. To be eligible to receive "incomplete" as a grade (an I) the student must have at least 61% at the time the request is made. Any work which has already been missed because the deadline for that work has expired, will not be allowed for submission during the period of the incomplete. Only work still eligible will remain eligible during the following semester when the student is completing the coursework.

## **COURSE CONTENT and LEARNING SEQUENCE**

Introduction and Syllabus

Chapter 1 – The Need For Payroll and Personnel Records

**QUIZ 1** – Chapter 1 (available on Blackboard; can be taken from anywhere; deadline Sunday, September 4)

Chapter 2 – Computing Wages and Salaries

Chapter 2 - Homework (available on CengageNow; deadline Sunday, September 18)

**QUIZ 2** – Chapter 2 (available on Blackboard; can be taken from anywhere; deadline Sunday, September 18)

**TEST 1 - CHAPTERS 1 & 2** (administered in the classroom during our regularly scheduled class time on Wednesday, September 21)

Chapter 3 – Computing Wages and Salaries

Chapter 3 - Homework (available on CengageNow; deadline Sunday, October 2)

**QUIZ 3** – Chapter 3 (available on Blackboard; can be taken from anywhere; deadline Sunday, October 2)

Chapter 4 – Income Tax Withholdings

Chapter 4 - Homework (available on CengageNow; deadline Sunday, October 23)

**QUIZ 4** – Chapter 4 (available on Blackboard; can be taken from anywhere; deadline Sunday, October 23)

**TEST 2 - CHAPTERS 3 & 4** (administered in the classroom during our regularly scheduled class time on Wednesday, October 26)

Chapter 5 – Unemployment Compensation Taxes

Chapter 5 – Homework (available on CengageNow; deadline Sunday, November 13)

**QUIZ 5** – Chapter 5 (available on Blackboard; can be taken anywhere; deadline Sunday, November 13)

Chapter 6 – Analyzing and Journalizing Payroll Taxes

Chapter 6 - Homework (available on CengageNow; deadline Sunday, November 27)

**QUIZ 6** – Chapter 6 (available on Blackboard; can be taken anywhere; deadline Sunday, November 27)

**TEST 3 - CHAPTERS 5 & 6** (administered in the classroom during Final Exam Week)

**Deadlines:** Be careful! All work in this course has a deadline. Watch your deadlines listed above under 'Course Content, Learning Sequence and Schedule' and on the Blackboard Website carefully. Once the deadline for a homework assignment, quiz, or tests has passed, that material will no longer be available for credit.

**Punctuality:** The class begins on January 10, 2011 and ends on May 6, 2011. Each homework, quiz, and test has a due date. Please complete each by the due dates. It is important for each student to be punctual in completing assignments and taking quizzes and tests on time to be successful in this course.

**GUIDELINES FOR COMMUNICATIONS:** Email: (1) In the subject line always include your full name, and ACC 212 66/67; (2) Remember without facial expressions some comments may be taken the wrong way. Be careful in wording your emails; (3) Use standard fonts; (4) Special formatting such as centering, audio messages, tables, html, etc. should be avoided unless absolutely necessary to complete an assignment or other communication; (5) Respect the privacy of other class members.

Netiquette, Or How to Mind Your Manners When Using E-Mail

<http://www.albion.com/netiquette/corerules.html>

**ADDITIONAL INFORMATION AND RESOURCES:**

Please check the Blackboard FAQ's in your course. If you need additional Blackboard support, please go to <http://www.rappahannock.edu/distancelearning/onlineresources.shtml>. If you have more questions, please email [rcchelp@rappahannock.edu](mailto:rcchelp@rappahannock.edu).

**Students With Disabilities:** If you have a learning or other disability, and you want to request special accommodations to ensure equal access to education at RCC, please see one of the counselors on either campus.

#### SYLLABUS CHANGES:

The instructor reserves the right to modify this syllabus. Any necessary changes to the course syllabus will be announced in the class or sent to the student by e-mail or posted on the Blackboard.

#### ACADEMIC INTEGRITY:

In addition to good academic performance, students should exhibit honesty and integrity. If there is any question that academic honesty and integrity are not honored, students may be required to redo assignments in the presence of an instructor. Proof of dishonesty, including plagiarism, will make students subject to disciplinary action. Please consult Student Handbook portion of your college catalog for more information.

#### STUDENT CONDUCT:

You are expected to conduct yourself in a way which enhances the learning process and not in a way which disrupts the learning process. Refer to the Student Handbook portion of the College Catalog. An act of class disruption that go beyond the normal rights of students to question and discuss with the instructors the educational process relative to subject content will not be tolerated. Students are expected to arrive on time for class and to be prepared with their textbook, writing instrument, calculator, and notebook etc. It is disruptive to the entire class when someone arrives late. If you are absent or late you are responsible for getting the course notes, and handouts missed. You can check the syllabus, and Blackboard site to see what information was delivered in class on that day.

#### IN CLASS ELECTRONIC DEVICES:

Cellular phones, pagers, CD players, MP3 players, and similar devices are prohibited in the class room. If you have a cell phone in your possession, it must be turned off or in silent mode during class. If your phone rings during class, you will be asked to leave and you will receive a zero for that day's work and you will not be permitted to return to class that day.

HONOR CODE: Rappahannock Community College has an Honor System whose purpose is to strengthen the student's foundations for academic achievement by establishing guidelines for personal conduct. It is the responsibility of students to be aware of the rules and to monitor the activities of their peers with respect to the Honor Code and report any violations thereof (Reference the Student Handbook).

#### ATTENDANCE POLICY OR CLASS PARTICIPATION:

Students are expected to attend all regularly scheduled classes for which they are registered. Should absences be necessary, students are responsible for the material covered during the absences. Faculty cannot grant requests for excessive amounts of make-up material, and they may request written documentation detailing the reason for the absences. Excessive absences make it almost impossible for a student to meet the academic objectives of a course; they frequently cause a student to receive a lower grade, even though, the absences were unavoidable. There is usually a direct relationship between frequency of attendance and the final grade in the course.

Rappahannock Community College requires all faculty to take attendance each class period. This data is available for verification of attendance by the appropriate governmental agencies and educational accrediting organizations. There is usually a direct relationship between frequency of participation and the final grade in the course.

#### WITHDRAWAL POLICY:

**Faculty Reporting of No Shows and Withdrawal for Nonattendance:** Students who are registered for a course, but do not attend or make contact with the instructor during the drop/add period must be reported to the Admissions and Records Office. The “no show” students will be dropped from the course roster by the Admissions and Records Office.

Up until the withdrawal date for the semester, students who stop attending a course, miss more than 20 percent of the class, or fail to maintain contact with the instructor must be withdrawn by the course instructor.

**Student Withdrawal from a Course:** A student may withdraw from a course without academic penalty any time before the deadline (see the published class schedule). For withdrawals after nine weeks, the student will receive a grade of “F” except under mitigating unavoidable circumstances which must be documented through the Dean’s office.

EVALUATION AND BASIS FOR REVISION OF COURSE:

A formal Student Opinion Survey will be made available to each student on their Blackboard Website near or at the end of the semester. This survey is completed anonymously and results are given to the faculty member in an anonymous summary format. The results of the survey are used to improve course delivery and course content.

EMERGENCY EVACUATION PLAN:

In each classroom, laboratory or other places where students are assembled for the purpose of instruction, a fire evacuation plan will be posted indicating the direction of travel from the room in the event it becomes necessary to evacuate the building as a result of fire or other emergency. This plan will be posted in a conspicuous place near the exit from the room.

Whenever the fire alarm sounds, the building will be evacuated. The instructor will ensure the fire door is closed upon leaving the area (doors with automatic closures on them). Instructors are also responsible for assisting disabled students.

If a classroom does not have an evacuation plan posted, the student or instructor should notify the academic dean.

SPECIAL REQUEST:

It is important to RCC that all students have a learning environment that is conducive to their needs. Therefore, any student who feels that they may need some type of accommodation in order to make this class a successful setting, should go to the Counseling Office on either campus for information about applying for services and accommodations. You will need to provide current documentation of your disability and recommended accommodation for that disability. For additional information refer to “Student Services” on the RCC website and look for “Students with Disabilities.”

COLLEGE CLOSING INFORMATION:

The College will be open unless an official closing is announced. If it is necessary to cancel or delay the opening of the college, the decision will be announced over radio and television stations serving the college region.