

Bossier Parish Community College
Syllabus

Course Prefix and Number: ACCT 218 **Credit Hours:** 3

Course Title: Payroll Accounting

Course Prerequisites: ACCT 205

Textbook: *Payroll Accounting* by Bieg and Toland, SouthWestern Cengage Learning.
Please refer to the BPCC bookstore for the current edition.

Course Description: Accounting methods and procedures relating to payroll accounting, including computing earnings and deductions, preparing payroll and personnel records and reports, journalizing payroll transactions as well as focusing on federal and state payroll laws and their affect on payroll records. *Prerequisite: ACCT 205*

Learning Outcomes:

At the end of this course, the student will

- A. Describe and prepare employee payroll records including gross earning, payroll deductions;
- B. Prepare federal and state payroll tax reports
- C. Identify payroll laws and regulations
- D. Apply proper accounting procedures and journalize payroll transactions

To achieve the learning outcomes, the student will

(The letter designations at the end of each statement refer to the learning outcome(s).)

- 1. prepare employee time and pay records (A, B, and C);
- 2. record deductions and prepare the payroll register (A);
- 3. prepare pay documents for employees and applicable reporting agencies (A, B, and C);
- 4. calculate federal and state taxes applicable to payroll (B, C and D);
- 5. record the proper entries to accounting records to properly journalize the payroll procedures (D).

Course Requirements:

- 1. Students are expected to regularly participate in class discussion forums and complete all assignments. When a student has accumulated a total of two weeks of missed assignments, the instructor may suspend the student.
- 2. The course will include four tests, including the final examination.

Course Grading Scale:

Ten point grading scale
(90-100 = 'A'; 80-89 = 'B'; 70-79 = 'C'; 60-69 = 'D'; 59 or below = 'F')