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Spring 1-2016

### ACTG 180.01: Payroll Accounting

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**MISSOULA COLLEGE OF THE UNIVERSITY OF MONTANA  
BUSINESS TECHNOLOGY DEPARTMENT  
SPRING 2016 COURSE SYLLABUS - PAYROLL ACCOUNTING**

**Course Number and Title:** ACTG180 – Payroll Topics  
**Semester Credits:** 3  
**Contact Hours Per Semester:**  
    **Lab Hours Per Week:** 1  
    **Lecture Hours Per Week:** 2  
**Prerequisites:** ACTG 101 or ACTG100  
**Faculty Name and e-mail:** Lisa Swallow                   [lisa.swallow@umontana.edu](mailto:lisa.swallow@umontana.edu)  
**Phone Number:** 243-7810  
**Office Location:** AD17A  
**Office Hours:** MW 11:00-12:00 and by appointment

**RELATIONSHIP TO PROGRAM:** Payroll is one of the primary modules within any computerized or manual accounting system. Upon completion, students have a working knowledge of how to set up payroll, prepare payroll and comply with state and federal laws. This course requires students to work extensively on computerized payroll software.

**COURSE DESCRIPTION:** Payroll Topics including Federal and Montana state payroll tax law. The course includes study of workers compensation, independent contractor determination and registration, preparation of payroll, payroll tax returns and deposits, and annual information payroll returns. Students will also be exposed to federal law affecting payroll such as Fair Labor Standards Act, ADA, Family Medical Leave Act, Civil Rights Act, etc. and applicable Montana state laws.

**ONLINE SUPPLEMENTAL:** This course utilizes Moodle for a *supplemental* online shell – the power point slides can be found posted on Moodle.

**STUDENT PERFORMANCE OUTCOMES:** Upon completion of this class, students will be able to

1. Determine independent contractor or employee status and complete MT Contractor Registration and independent contractor exemption.
2. Compute gross payroll amounts for a variety of payroll types - piece rate, salary, commission, etc.
3. Compute all federal and state income tax withholding amounts utilizing tables.
4. Calculate net pay and disburse paychecks.
5. Prepare a payroll register and employees and earnings records.
6. Compute federal and state unemployment taxes.
7. Prepare quarterly and annual payroll tax and Workers Compensation reports.
8. Prepare payroll tax deposits in accordance with federal and Montana state law.
9. Establish employer compliance aspects of a new entity; apply for a Federal Employer Tax identification number, Social Security number, administer W-4, I-9, W-5, maintain payroll and personnel documentation in accordance with federal and Montana state law.
10. Journalize payroll transactions.
11. Complete the entire payroll process within a computerized and a manual system.

**HOMEWORK:**

*Federal Portion*

Reading assignments and problems from the Payroll Accounting text will be assigned *each* day. Home-work is due the class period for which it is assigned. *No late homework will be accepted.* Homework should be completed prior to class--this is imperative. If you wait and take it off of the board when we work it together, you will *not* learn it! Homework will be collected on a random basis and will be returned to you the next class period and will either have an **X** (full credit), **1/2 X** (2 credit) or a **0** (0 credit). I grade homework according to effort and completeness, not numerical accuracy. Your text-based homework will be collected *after* we go over it together in class, so I will also consider corrections and notes on your homework as a partial evaluation of effort. Do the homework in pencil and then correct it in pen in class. The nature of payroll accounting is such that each new concept builds upon the previous one. The best way to approach this class is to read the assigned pages, listen to me lecture on it and then reread it to do your homework. Make sure to go over the summary of Self-Study Quizzes found within each chapter in the Payroll Accounting textbook.

You will also complete a manual payroll register throughout the class; it will be due towards the end of the semester.

A general ledger payroll project (in Appendix A, called the CLGL - the access code to this is purchased with the book). This project will be completed and due towards the end of the semester - see additional information on this project and your purchased access code below.

*State Portion*

You will be assigned reading from the packet, as well as various activities including completion of state employment forms and writing a memo regarding independent contractor status.

**GENERAL LEDGER PAYROLL PROJECT (CLGL in Appendix A)**

This project requires you to complete 8 payrolls, close out the quarter and issue quarter- and year-end payroll returns in the optional activities.

- You will need your purchased access code to register (in front of book). We will introduce this project on **3/8/16**, so everyone needs to have access and be signed up by then.
- We will have a few days throughout the semester where we work on the CLGL payroll project together, but a significant amount of the work will be done on your own.
- The optional activities for this project are found on page A-32 and A-33. *Please note: we will only be doing 1-4 and 5a. and 5b. You will not be responsible for 5c. – 5i.*
- We will have an audit test towards the end of the semester and you will have graded online assignments throughout the semester to assure that you are keeping pace with the CLGL. There will be a number of questions on the Optional Activities assignment in CLGL (see below) on the Audit Test.

Approximate points for CLGL (Appendix A) are as follows

8 payrolls x 7 points each in CLGL	56 points
Optional activity in CLGL	7 point
Audit Test in Moodle	<u>87 points</u> (includes optional activities 1-5b)
	150 points

**ATTENDANCE/MAKEUP TESTS:** You are expected to come to class. Tests may not be made up unless

prior arrangements are made. You must take the makeup test the day you return to school. *Let me stress that there are no exceptions to this--if there's a problem, call and leave a message or you have lost the chance to take that particular exam.*

**USE OF PERSONAL ELECTRONIC DEVICES:**

Cell phones or other electronic devices are great communication tools; however, while you are in class, put them aside. These are my guidelines:

- Your cell phone should be turned off or on vibrate. If you are expecting an important call/message, keep it on your desk. If a call/text comes in, take your phone and quietly leave the room to take care of your call/text. Return when finished.
- There will be no use of cell phones or other tablets during the midterm or final exam.
- You may bring an IPOD to class only during the days we are working on projects that do not include lectures.

If you have a hard time complying with this, I will have to ask you to leave the class.

**ACADEMIC HONESTY:** Missoula College relies upon and cherishes a community of trust. I firmly endorse, uphold, and embrace the University's Student Conduct Code. Even one misconduct infraction can destroy an exemplary reputation that has taken years for the University to build. Acting in a manner consistent with the University's policies will benefit every member of the community, not only while you attend the University, but also in your future business endeavors. All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the professor and/or a disciplinary sanction by the University. All students need to be familiar with the Student Conduct Code. [Click here to review the Student Conduct Code.](#)

**STUDENTS WITH DISABILITIES:** Students with disabilities may request reasonable modifications by contacting me. The University of Montana assures equal access to instruction through collaboration between students with disabilities, instructors, and Disability Services for Students (DSS). "Reasonable" means the University permits no fundamental alterations of academic standards or retroactive modifications. [For the DSS site and information about other options, please click here.](#) You must provide a letter from your DSS coordinator as outlined on their website so we can discuss and provide for these accommodations throughout the course, including exams.

**STUDENT PERFORMANCE ASSESSMENT METHODS AND GRADING PROCEDURES:**

Homework, tests, and the CLGL (Appendix A) computerized payroll practice set will be given point values. The total points earned will be divided by the total points available to determine the grade. The points available are as follows:

Test I	Chapters 1-3 from text	100	
Test II	Chapters 4-6 from text	100	90 - 100% = A
Test III	Montana Payroll Topics	100	80 - 89% = B
Quizzes	Varied	20	70 - 79% = C
State Homework	Montana Payroll Topics	60	60 - 69% = D
Federal Homework	Weekly chapter homework from text per attached	30	59% - = F
CLGL	General ledger payroll project Appendix A assignments	57	
Audit Test	CLGL	87	
Payroll Register	Continuing Payroll Problem - from back of Chapters 1-6	<u>25</u>	
	<b>TOTAL POINTS AVAILABLE</b>	<b>579</b>	

*Plus/minus  
grading system  
will not be used!*

As per the University calendar, the week of May 9-13 will be finals week.

**REQUIRED MATERIALS**

*2016 PAYROLL ACCOUNTING* (Bieg) bundled with access code for General Ledger Payroll Project CLGL.

Missoula College Bookstore has materials or [click here to order directly from Cengage](#)

Readings on Moodle – labeled “Montana Text & Payroll Problems”

**HOMEWORK ASSIGNMENTS FROM TEXTBOOK**

Chapter 1

Review Questions 3, 9, 10, 11, 12

Discussion Questions 2, 5

Chapter 2

Review Questions 2, 9, 13, 20

Discussion Questions 2, 5

Problem Set A 2, 3, 6, 8, 9, 12, 14

**Continuing Problem A\***

Chapter 3

Review Questions 4, 5, 8, 9, 10, 12

Discussion Questions 1, 2, 4

Problem Set A 1, 2, 3, 4, 6, 11- 12 (11-12 is a 941)

**Continuing Problem\***

Chapter 4

Review Questions 2, 3, 5, 8, 12, 14, 15, 17

Discussion Question 1, 4, 5

Problem Set A 1, 2, 3

**Continuing Problem\***

Chapter 5

Review Questions 4, 5, 6, 7, 8, 10, 11, 13

Problem Set A 2, 7, 8, 16

**Continuing Problem\***

Chapter 6

Read chapter

Review Questions 2, 5, 6, 17

Discussion Question 2

Problem Set A 1, 7, 8

**Continuing Problem\***

**\*This will be due at the end of chapter 6 – hold on to it until then!**