

1-2015

## ACTG 180.50: Payroll Accounting - Online

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**MISSOULA COLLEGE OF THE UNIVERSITY OF MONTANA  
BUSINESS TECHNOLOGY DEPARTMENT  
COURSE SYLLABUS SPRING 2015**

**Course Number and Title:** ACTG 180 Payroll Accounting **ONLINE**  
**Date Revised:** Spring 2015  
**Semester Credits:** 3  
**Prerequisites:** ACTG 101 or ACCT201  
**Faculty Name and e-mail:** Lisa Swallow [lisa.swallow@umontana.edu](mailto:lisa.swallow@umontana.edu)  
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**Office Hours:** M and W 11-12

**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. This course includes study of workers compensation, independent contractor determination and registration, preparation of payroll, payroll tax returns and deposits, and annual information payroll returns. It also includes exposure 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.

**STUDENT PERFORMANCE OUTCOMES:**

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' 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.

**HOW TO APPROACH THE CLASS (best to do this prior to the beginning of the course)**

- Print and review the daily plan in Moodle. Keep this handy as it is your guide.
- Carefully read this syllabus.

- Introduce yourself in the Discussion Forum in Moodle.
- Familiarize yourself with each of the three platforms we will be using:
  - Moodle is the University of Montana 'shell' where the course is primarily housed: announcements are made, powerpoint slides are saved, grades are kept, etc.
  - CengageNow is the platform that you use to get your e-book (or you may choose to order a hard copy book – see “Required Materials” below), take assignments, take exams, prepare the CLGL project and take tests.
    - [Click here to get to your online course](#) . You will need an access code (purchased as a 'required material). If you need help getting registered, please follow this training video [Click here to access](#) training video.
    - If you need further help, the document “Brief User Guide for Students” is located in Moodle .

*Please note that you should refer to that and/or contact Cengage for help with the CengageNow platform itself (per pages 68-72 of the “Brief User Guide”); I do not personally support technology issues.*

- iTunesU is where the taped lectures from my “regular” payroll class will be posted – students find these very helpful to listen to – I am lecturing on each topic using the powerpoint slides. In chapter 3-6 we will also manually work through problems together (calculations, etc).
  - iTunes is free. [Click here to go to the site to download iTunes](#) Once you have iTunes on your computer, you can access the lectures by logging in to iTunesU.
  - [Click here to access the iTunesU login site](#) - then choose the iTunesU icon. You have to click 'allow' through a couple screens and then you'll choose the class and you can “get” the lecture you want to hear. Make sure your sound is on!

*If you need help with iTunesU contact the University of Montana liaison:  
[randy.gottfried@umontana.edu](mailto:randy.gottfried@umontana.edu)*

## FEDERAL PAYROLL TOPICS PORTION OF CLASS

This is the majority of the class and includes reading, homework and a CLGL (computerized payroll project).

- *Reading:* The e-book (or hard copy if you chose that) will contain the text that you should read. After you've done the reading, please go through the power points (posted under each topic in Moodle).
- *Lectures/Powerpoint Slides:* Once you have read the chapter and carefully gone through the power points, you can listen to the iTunesU lectures. They have been created in my 'traditional class', so there may be due dates or other items that don't directly pertain to the online class. Don't worry about that. Some chapters may have multiple lectures.
- *Homework:* Homework for the federal portion of the class will be prepared in CengageNow. All assignments must be submitted by 11 p.m. MST on the date assigned on the daily plan. Note that Topic 1 assignment is due on 2/2/15. All homework assignments may be attempted twice.
- *Study Plans:* These help you get ready for homework. This is found in the tab at the top called “Study Tools” – there is a pre-test, a study plan and a post-test. You should go through this before you take the homework. They are also an excellent way to review for tests.
- *Testing:* Tests 1-2 are on the federal portion of the class and are administered through CengageNow. All tests will be open from 6 a.m. – 11 p.m. on the announced testing day. There are no 'dropped tests' and all tests may be taken only once. **You will see your score immediately after the exam is submitted; however, detailed feedback will not be available until the exam closes at 11 p.m. on the test date. You will not see it before.** The Audit Test for CLGL (see below) is on Moodle. Test #3 (see below) on Montana State Payroll Topics is on Moodle.

- **CLGL:** This is an online, computerized general ledger payroll project found in Appendix A. We will spend three weeks working through this (see your daily plan), processing payroll/completing assignments on it and testing at the end of it. This requires you to complete 8 payrolls, close out the quarter and issue quarter- and year-end payroll returns in the optional activities.
  - This project is in Appendix A in the e-book or hard copy book. It is on Cengage Now and begins with an “Intro to G/L Project” and an iTunesU lecture (where you can watch me walking my ‘traditional classroom’ students through the first payroll.) You will then work through the next payrolls in the upcoming weeks. Note that you cannot see the next assignment (for example 10/23 payroll) until you have successfully completed the prior one (in this example the 10/09 payroll).
  - 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.* There is only 1 point allocated for the Optional Activities assignment in CLGL (see below) but there will be questions about it on the Audit Test. The Audit Test is something I will administer to you in Moodle, that asks you to demonstrate that you know what you were doing in the CLGL project

### **MONTANA STATE PAYROLL TOPICS PORTION OF CLASS**

This part of the class starts after we have completed all of the Bieg Federal payroll work (see daily plan); it is *not* part of CengageNow or the e-book. Instead, there is a series of readings scanned and posted on Moodle, as well as various activities that we will complete for this portion of the class. Test #3 will be on the Montana section of the class, but will also include a comprehensive review of the biggest topics from the federal portion of the course. This test will be administered in Moodle.

### **REQUIRED MATERIALS:**

#### **Federal portion of the class**

[Click here to purchase](#) \*

- 2015 PAYROLL ACCOUNTING (Bieg) e-book or ‘hard copy’ text
- Access to CengageNow Learning

*\* On the link above where you purchase the required materials, you can either choose the top option (hard copy book and access code) or the bottom option (e-book and access code)*

#### **Montana State portion of the class**

Posted on Moodle there are a series of .pdf documents under “Montana Payroll Topics” – Sections 1-5 will be used to read materials and prepare homework

**DISABLED STUDENTS:** Students with disabilities will receive reasonable accommodations in this online course. To request course modifications, please contact me as soon as possible. I will work with you and Disability Services in the accommodation process. For more information, visit the Disability Services website [click here to access](#) or call 406.243.2243 (Voice/Text)."

**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.](#)

**STUDENT PERFORMANCE ASSESSMENT METHODS AND GRADING PROCEDURES:** The total points earned will be divided by the total points available to determine the grade. *Please note: I will only transfer CengageNow grades to Moodle at the end of the semester.* The points available are as follows:

Test I	Topics 1-3 CengageNow	100	<b>Grading Scale:</b> 90 - 100% = A 80 - 89% = B 70 - 79% = C 60 - 69% = D
Test II	Topics 4-6 CengageNow	100	
Test III	Montana Payroll Topics/Review Federal	100	
CengageNow	Topics 1-6 Assignments	103	
State Homework	Montana Payroll Book	50	
CLGL CengageNow	Appendix A – General Ledger payroll project homework	63	
CLGL Audit Test	Appendix A	87	
<b>TOTAL POINTS AVAILABLE</b>		<b>603</b>	

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

**Approximate points for Topics 1-6 CengageNow are as follows**

Topic 1	12 points
Topic 2	13 points
Topic 3	18 points
Topic 4	19 points
Topic 5	20 points
Topic 6	<u>21 points</u>
.	103 points

**Approximate points for CLGL (Appendix A) are as follows**

Intro to CLGL	6 points
8 payrolls x 7 points each in CLGL	56 points
Optional activity in CLGL	1 point
Audit Test in Moodle	<u>87 points</u> (includes optional activities 1-5b)
	150 points