

**Accounting 1240-300**  
**Payroll Accounting**  
**Class Syllabus – Spring 2020**

*(Instructor Reserves the Right to Make Changes)*

Instructor: Amber Fox  
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Office Hours: Monday 11am to 1pm; Wednesday 9:30-10 & 11am to 1pm; Thursday 6-6:30pm

***Prerequisites***

None

***Required Materials***

*REQUIRED: PayTrain Fundamentals, American Payroll Association*

***Course Description***

This course is designed to prepare students to handle payroll preparation and record keeping, as well as computation, payment, and reporting of payroll related taxes. Students successfully completing this course will be prepared to sit for the Fundamental Payroll Certification exam offered through the American Payroll Association.

***Expected Learning Outcomes***

Upon successful completion of the course, the student will be able to;

- 1) Understand various labor laws and how these laws apply to payroll professionals.
- 2) Know how to calculate wages using various methods.
- 3) Understand fringe benefits and be able to properly determine their effect on employee compensation
- 4) Perform all required payroll calculations to determine net pay including deductions such as FICA, federal and state withholding, wage garnishments, and other non-statutory deductions
- 5) Prepare all important payroll related forms such as 940, 941, W-2, W-3, state unemployment forms, and various informational forms including 1099's, W-4, etc.
- 6) Understand record keeping requirements for the payroll professional
- 7) Be able to make all the necessary accounting journal entries for a typical payroll system including completing supporting documents such as payroll registers and individual payroll employee records

## ***Grading and Assessment of Student Learning***

<b>GRADING</b>			<b>BREAKDOWN</b>	
A	90-100	1,675 – 1,861 points	Exams (4)	700 pts
B	80-89	1,489 – 1,674	Homework Assignments (5)	727 pts
C	70-79	1,303 – 1,488	Learn Payroll Quizzes (10)	134 pts
D	60-69	1,117 – 1,302	Payroll Project	300 pts
F	0-59	Less than 1,116	Total Points	1,861

### ***Structure of the Class***

We have a limited amount of time in which to cover a great deal of information; therefore, we will try to stick to our schedule and cover the material in an organized fashion.

Class time will focus mainly on covering the required material for the Fundamentals of Payroll exam administered through the American Payroll Association. During certain portions of the class you will be asked to log onto your LearnPayroll account and complete various quizzes and assignments after we have finished covering that material in class. I will also supplement the APA material with additional payroll accounting tasks for which you will be assigned specific homework problems.

I encourage you to ask questions as we go along. Your participation will be of benefit not only to you but also to your fellow students as it is an aid in overall learning process.

### ***Attendance Policy***

You are expected to attend class regularly. It is imperative that you attend class as much as possible in order to improve your chances of success in this course.

This class will have 13 total class meetings with 11 prior to the withdrawal date and another 2 beyond that. **You may not have more than 2 unexcused absences for any reason during the semester. If you have excessive unexcused absences, the instructor reserves the right to withdraw you from class without prior notification. Any borderline grades will be negatively affected by excessive absences.**

### ***Classroom Rules***

A few rules for the classroom:

- 1) ALL cell phones are to be OFF (not vibrate) and PUT AWAY during class. You may check messages during our break.
- 2) Professionalism – Is an important part of the business world and is demanded of those who choose accounting as their career. Part of the learning process involves understanding what is expected of you in class including your behavior and attitudes towards your instructor and fellow students. As part of this class you will be required to be respectful of others, to show courtesy, and to conduct yourself in a professional

manner.

- 3) Promptness – You are expected to be in class and in your seat ON TIME. If you arrive late is it a distraction to others in the class. I reserve the right to ask you to leave if you continue to arrive late.

### ***Instructor Expectations***

You should spend the bulk of your time carefully going over the 10 modules as presented in your two workbooks provided by the American Payroll Association. After carefully studying each section, the student should then use the online learning platform, “LearnPayroll” where quizzes, exams, and study aids are provided to help you absorb the material. In addition, the student should work, then re-work all of the study aids until achieving 100% or as close as possible on the assessments within the LearnPayroll system.

**You should expect to spend 4 – 6 hours per week studying the textbook and working on the LearnPayroll system as well as your assignments as assigned by your instructor.** Individual time requirements will vary on the student’s ability.

You will be expected to read the chapter and do the homework assignments **BEFORE** we review them in class.

To be successful you should:

- 1) Read the chapter quickly to get a “feel” of the material
- 2) Re-read the chapter a second time much more slowly highlighting specific areas that the author is covering
- 3) Make a note card or other study aid to help commit certain concepts to memory
- 4) Work the problems as assigned. Working and reworking problems will help develop the skill sets necessary to apply the concepts
- 5) Review the solutions to the material assigned. Rework any problems you struggled with.
- 6) IF YOU ARE HAVING PROBLEMS, MAKE AN APPOINTMENT TO SEE ME, I CANNOT HELP YOU IF YOU DO NOT ASK FOR HELP

### ***Assessment Guidelines***

#### **Homework Assignments**

I have supplemented the material covered by the APA with (5) assignments covering various specific payroll functions and areas of importance. While much of the material in these assignments are covered through the APA workbooks, I will occasionally be handing out study material not covered in your APA workbooks and lecturing separately on this additional material in class. It is imperative that you attend classes regularly so as to not miss any of this “extra” material. Each assignment will be due according to the schedule attached. See separate instructions under the file entitled “**Course Calendar**” under Course Information in Blackboard for a summary of all of your assignments and the due dates.

#### **LearnPayroll Quizzes**

You will be required to complete all quizzes and other supplemental assignments as outlined in the LearnPayroll online software. The assignments are divided among the 10 modules that align with your APA workbooks. The total of all of these assignments will be worth 134 points and are due according to the schedule attached. The specific due dates can be found under the file mentioned above entitled

## “Course Calendar”.

### **Comprehensive Payroll Project**

You will be required to complete a comprehensive payroll project that will cover all important aspects of payroll accounting. The due date for this project is 04-16-2020 and will be worth 300 points.

### **Exams**

There will be four exams totaling 700 points. Exam number 4 will be comprehensive in nature covering all course modules.

Exam #1	Modules 1, 2, 3	150 points
Exam #2	Modules 4, 5, 6	150 points
Exam #3	Modules 7, 8, 9, 10	150 points
Exam #4	Modules 1-10	250 points

You will be able to use a calculator ONLY for the exams, no other notes or materials. Acceptable calculators are those that do not have communication, camera, or memory capabilities. As such cell phones WILL NOT be allowed! A cell phone out during an exam will be grounds for a 0 on that exam!

I will inform the class of the exam make-up prior to the exam. For instance, if the exam contains multiple choice, matching, fill-in-the-blank, essay, or problems. Each exam will be taken during our regularly scheduled class time.

### ***Late Submission Policy***

All assignments are due according to the course schedule, unless otherwise specified by the instructor. Late work will not be accepted and will be given a 0.

Work may be submitted early.

Exams are to be taken in class as specified in the Course Schedule. There will not be any makeup tests **unless the student contacts the instructor before the date and time of the exam. If the student does not contact the instructor before this date, they will receive a zero!**

If the student should contact the instructor prior to class time on the date of the exam with a legitimate reason (as determined by the instructor) as to why they cannot take the test during the scheduled time, an alternative time will be arranged. This will be done only under extreme circumstances. Proof of circumstance may be requested by the instructor. If you will miss a scheduled exam you must make an appointment with the Assessment Center for the exam to be made-up. It must be made up within 3 days of the original exam date. I reserve the right to change the original exam prior to a make-up being given.

Should the student know in advance that they will not be able to take an exam during the allotted week; the student should contact the instructor right away so that the exam can be taken in advance.

### ***Extra Credit Policy***

Extra credit will be rewarded based on the student's score on the post-test in LearnPayroll which will be taken in class according to the course calendar.

Post-Test Score	Extra Credit Points
90% or higher	30 points
80 – 89%	20
70 – 79%	10
Less than 70%	0

### ***Plagiarism and Cheating Policy***

Plagiarism involves using another person's exact words or thoughts without citing the source in your work. Plagiarism is therefore an illegal act that constitutes a type of theft from another individual. Such actions are not tolerated in the business world and will not be tolerated in class. Whenever exact quotes are used, citing the source of the original material is required. Illinois Valley Community College prohibits plagiarism in any form. Students found plagiarizing or cheating in any way will result in a 0 for that particular assignment. Should there be a repeat offense the student will be brought to the attention of the Department Dean and subject to disciplinary actions as determined by the college.

### ***Special Needs***

This course is designed to support a diversity of learners. My hope is to create a safe environment for all students. If you want to discuss your learning experience, please talk to me as early in the term as possible. If you know you have, or suspect you have a disability (learning disability, physical disability, or psychiatric disability such as anxiety, depression, bipolar disorder, AD/HD, post-traumatic stress, or others) for which you may need accommodations, please contact the Disability Services Office in B-204. Tina Hardy [tina\\_hardy@ivcc.edu](mailto:tina_hardy@ivcc.edu), 224-0284 or Valorie Smith [valorie\\_smith@ivcc.edu](mailto:valorie_smith@ivcc.edu), 224-0634 work in that office and can help determine if you are eligible for support.

### ***Withdrawal Policy and Financial Aid***

You may be withdrawn from the class in one of two ways:

Instructor Initiated – Based on the attendance requirement outlined above, I reserve the right to withdraw a student from class without prior notification.

Student Initiated – Effective Summer 2011, students will have the ability to initiate a withdrawal from classes. By completing the form in the Records Office or at [www.ivcc.edu/withdraw](http://www.ivcc.edu/withdraw), the student is authorizing IVCC to remove him/her from the course. Entering the student ID number serves as the student's electronic signature. **IVCC has the right to rescind a withdrawal in cases of academic dishonesty or at the instructor's discretion.**

Students should be aware of the impact of a withdrawal on full-time status for insurance purposes and for financial aid. It is highly recommended that students meet with their instructor or with a counselor before withdrawing from a class to discuss if a withdrawal is the best course of action for that particular student. **The last day to withdraw for this class is April 7, 2020.**

**Do not assume that the instructor will drop the student prior to the withdrawal date based on attendance or grades. It is the responsibility of the student to drop themselves if they decide to stop attending. Any student who has not withdrawn from the class after this date will receive a letter grade!**

### ***Communicating with the Instructor***

The instructor's contact information is listed above. You may contact me by phone, in person or email. I

only respond to emails, calls, texts between the hours of 8AM and 8PM. Any communication received within this time period will be answered as soon as possible or within 24 hours. When contacting the instructor using email, be sure to place your full name in the subject line along with your class number and section.

### ***Student Email***

Should I need to communicate with the class I will send an email to your IVCC account. You are responsible for checking your IVCC email frequently. For information on accessing this account, go to [www.ivcc.edu/studenthelpdesk.aspx?id=16712](http://www.ivcc.edu/studenthelpdesk.aspx?id=16712).

### ***Online Requirements***

#### **Blackboard**

All materials, communication, grades, course documents, and so on will be provided for you through Blackboard. Your instructor will enroll you in your Blackboard class based on the class roster.

**Please be sure to check Blackboard each day for announcements from your instructor concerning all important information for this class.** Also, be sure to verify that your student email account is working. Important announcements may also be emailed to you through Blackboard by your instructor. It is the student's responsibility to ensure that their student email is correct and working properly.

To log in the First Time:

- 1) Go to <http://ivcc.blackboard.com>
- 2) Follow the instructions

#### **LearnPayroll**

Per the instructions above, you will be required to complete certain assignments using this online platform. It is your responsibility to register and monitor your use of this online system.

For any technical issues regarding this system, please contact technical support. Your instructor cannot troubleshoot technical problems with this system.

#### **GENERAL TECHNICAL ASSISTANCE**

The center provides individualized academic assistance to all students utilizing computer technology. The Help Desk Support Staff provides assistance to students in person, on the phone, and via e-mail.

Phone: 815-224-0318  
Location: D201  
Email: [shd@ivcc.edu](mailto:shd@ivcc.edu)  
Web Page: <https://www.ivcc.edu/studenthelpdesk/>

If you need assistance with communication tools or software issues, contact our staff. If you are having trouble with your computer, you will need to contact the manufacturer or the store where you bought it. If you are having trouble with your Internet connection, you should contact your Internet Service Provider (ISP).

IVCC has set up a "Student Technology Guide" for your convenience that includes directions for

accessing the student's various accounts. This page is located at <https://www.ivcc.edu/studenthelpdesk/StudentTechnologyGuide.pdf>.

Please call 815-224-0318 as soon as you detect a problem during regular campus hours.

### ***Course Calendar***

Please see the Course Calendar attached under course information in BlackBoard.