

Accounting 1240-01
Payroll Accounting
Class Syllabus – Spring 2024
(Instructor Reserves the Right to Make Changes)

Instructor: Amber Fox
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Office Hours: MWF 11am to 12pm, TTH 9-9:30am & 12:30-1pm
After April 18 TTH will move to 11am to 12pm

Prerequisites

ACT 1210 Fundamentals of Accounting

Required Materials

REQUIRED: PayTrain Fundamentals, PayrollOrg

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 PayrollOrg.

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

GRADING			BREAKDOWN	
A	90-100	1,497 – 1,664 points	Exams (5)	495 pts
B	80-89	1,331 – 1,497	Homework Assignments (5)	735 pts
C	70-79	1,165 – 1,331	Learn Payroll Quizzes (10)	134 pts
D	60-69	998 – 1,165	Payroll Project	300 pts
F	0-59	Less than 998	Total Points	1,664

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 PayrollOrg (PAYO). During the semester you will be asked to log onto your LearnPayroll (aka PayTrain) account and complete various quizzes and assignments after we have finished covering that material. I will also supplement the PAYO material with additional payroll accounting tasks for which you will be assigned specific homework problems. It will be important to make sure that you complete all homework in a timely manner per the course calendar.

The course will be using Brightspace where you can find notes, supplemental material, homework, the project, and exams. We will also use PayTrain where you can practice your skills and where you will complete your quizzes.

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 27 total class meetings with 24 prior to the withdrawal date and another 3 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 & Ethics – Are 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 logged in to class ON TIME. If you arrive late, is it a distraction to others in the class. I reserve the right to not let you in if you continue to arrive late.

Zoom Rules

A few rules for using Zoom:

Zoom is being incorporated into the classroom to minimize any potential absences from class. Including: Quarantine, illness, doctor appointments, gaps in childcare, weather, and work conflicts. This is not a comprehensive list. You must have approval from the instructor to attend class via Zoom. Exams should be taken on campus during the regularly scheduled class time unless prior arrangements have been made with the instructor. (See Exams below)

- 1) Please approach Zoom the same as you would if you were in a face-to-face setting.
- 2) Enter the meeting a few minutes early with your notes open on your computer and ready to participate
- 3) Place your microphones on mute unless you are actively participating in discussion
- 4) Enter class with your webcam on
- 5) Be dressed appropriately, including clothing on the bottom half
- 6) Be in a setting that is free from distractions and appropriate for class. Be aware of your setting and background. Avoid displaying items or backgrounds that may identify your address (or anything else you don't want your classmates to see).
- 7) Treat your classmates with respect. No smoking/vaping, drinking alcohol, or other such inappropriate behavior should happen on camera. Do not use the Zoom environment to inappropriately contact or proposition classmates. If it is [prohibited on campus](#), it is also prohibited on Zoom. Conversations and activities should focus on learning objectives.
- 8) Students who disrupt the learning environment in any way or by infraction of the above guidelines will be subject to withdrawal/discipline procedures as described in the [IVCC student handbook](#).

Please be aware that class sessions will be recorded using Zoom and may be shared with the class for reference or review. Recordings will be posted in Brightspace and will be available for 30 days. Should the instructor wish to publish the video outside of the password protected classroom, the instructor will obtain consent from all students before the recording is made available. During recorded sessions, students should follow the instructor's guidelines regarding audio and/or video feeds during the class session and recording

Instructor Expectations

You should spend the bulk of your time carefully going over the 10 modules as presented in your workbook provided by PayrollOrg. After carefully studying each section, the student should then use the online learning platform, "PayTrain" where quizzes 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 PayTrain system.

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

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) Begin homework early and 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. The solutions will be reviewed in class or provided after homework has been manually graded. Rework any problems you struggled with.
- 6) Use your resources to the fullest, Pay Train, tutoring, instructor etc.
- 7) IF YOU ARE HAVING PROBLEMS, MAKE AN APPOINTMENT TO SEE ME OR THE TUTOR, I CANNOT HELP YOU IF YOU DO NOT ASK FOR HELP

Assessment Guidelines

Homework Assignments

I have supplemented the material covered by PAYO with (5) assignments covering various specific payroll functions and areas of importance. While much of the material in these assignments are covered through the PAYO workbooks, I will occasionally be handing out study material not covered in your PAYO workbooks and lecturing separately on this additional material. It is imperative that you attend class regularly to not miss any of this “extra” material. Each assignment will be due according to the course calendar.

PayTrain Quizzes

You will be required to complete all quizzes and other supplemental assignments as outlined in the PayTrain online software. The assignments are divided among the 10 modules that align with your PAYO workbooks. The total of all these assignments will be worth 134 points and are due according to the 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 04-20-2024 and will be worth 300 points.

Exams

There will be five exams totaling 450 points. Exam number 5 will be our final exam covering the last 2 chapters meaning that there will not be a comprehensive final for this class.

Exam #1	Modules 1-2	100 points
Exam #2	Modules 3	50 points
Exam #3	Modules 4-6	145 points
Exam #4	Modules 7-8	100 points
Exam #5	Modules 9-10	100 points

Exams will be administered through Brightspace during class time according to your assignment schedule (see course calendar). You will be required to be on campus, in a proctored environment, to take your exam.

Your instructor will provide you with a basic calculator to use while taking your exams. The exams are closed book and closed note, meaning resources cannot be used while testing. As such cell phones and

smartwatches WILL NOT be allowed! A cell phone or smartwatch out during an exam will be grounds for a 0 on that exam! Your instructor will be monitoring your computer screen during your exam. Any usage of unauthorized websites or any other unauthorized materials will be grounds for a 0 on that exam.

After completion of the exam, you will receive your score. If after the due date you would like to review your exam, you may do so during office hours or by making an appointment with me (face-to-face or Zoom). I can then share your exam with you and review any questions you might have missed.

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.

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.

If you will miss a scheduled exam, you must have preapproval (must contact me prior to class time on the date of the exam) and make arrangements 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. If the student fails to contact the instructor prior to class time on the date of the exam or does not make arrangements to take a make-up exam within the allotted time frame a score of 0 will be given!

Should the student know in advance that they will not be able to take a test before the due date; the student should contact the instructor right away. Waiting until the night before the exam is not acceptable notice unless in the case of an emergency. The student will be required to take the exam in advance of the due date.

Extra Credit Policy

Extra credit will be rewarded based on the student's score on the post-test in PayTrain 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.

Center for Accessibility and Neurodiversity (CAN)

This course is designed to support diversity of learners. My hope is to create an inclusive and accessible 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, ADHD, a learning disability, Autism Spectrum Disorder, mobility impairment, chronic medical condition, sensory deficit like low vision/blindness or hearing loss/deafness, or psychiatric disability (anxiety, depression, bipolar disorder, post-traumatic stress, and others) that limits your ability to fully access and/or participate in this course, please contact the Center for Accessibility and Neurodiversity in C-211. Tina Hardy tina_hardy@ivcc.edu (224-0284) can help determine what type of services and supports are offered.

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, 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.

If the student has stopped participating, it is the student's responsibility to ensure that a withdrawal has been submitted by the final withdrawal date. **The last day to withdraw for this class is April 9, 2024. 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 <https://www.ivcc.edu/studenthelpdesk/>.

Online Requirements

Brightspace

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

Please be sure to check Brightspace 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 Brightspace 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 <https://ivcc.brightspace.com/d2l/home>
- 2) Follow the instructions

PayTrain

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: Library
Email: heather_crawley@ivcc.edu
Web Page: <https://www.ivcc.edu/studenthelpdesk/>
Contact Person: Heather Crawley – heather_crawley@ivcc.edu

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 Brightspace.