

ACCT 1130 - Payroll Accounting (version 201003L)

Course Title	Course Development	Learning Support
Payroll Accounting	Standard	No

Course Description

Provides an understanding of the laws that affect a company's payroll structure and practical application skills in maintaining payroll records. Topics include: payroll tax laws, payroll tax forms, payroll and personnel records, computing wages and salaries, taxes affecting employees and employers, and analyzing and journalizing payroll transactions.

Pre-requisites

Pre-requisites: All Required

ACCT 1100 - Financial Accounting I (201003L)
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Co-requisites

Co-requisites: None

Course Length

	Minutes	Contact Hour	Semester Credit	WLU
Lecture:	1500	30		
Lab 2:	1500	30		
Lab 3:	0	0		
Total:	3000	60	3	
Semester Credit Hours:			3	105
Breakout Detail of Lab 3				
Practicum/Internship	0	0		
Clinical	0	0		

Competencies & Outcomes

Order	Description	Lecture	Lab 2	Lab 3	Total Min	Credit Hrs	Pract Intern	Clinical
1	Business Ethics	100	100	0	200	0	0	0
Order	Description						Learning Domain	Level of Learning
1	Display appropriate business ethics.						Affective	Responding
2	Payroll Tax Laws	200	200	0	400	0	0	0
Order	Description						Learning Domain	Level of Learning
1	Discuss payroll tax laws.						Cognitive	Comprehension
3	Payroll Tax Forms	200	200	0	400	0	0	0
Order	Description						Learning Domain	Level of Learning
1	Review payroll tax forms.						Cognitive	Comprehension

4 **Payroll and Personnel Records** 250 250 0 500 0 0 0

Order	Description	Learning Domain	Level of Learning
1	Organize payroll and personnel records.	Psychomotor	Set

5 **Wages and Salaries** 250 250 0 500 0 0 0

Order	Description	Learning Domain	Level of Learning
1	Compute wages and salaries.	Cognitive	Application

6 **Taxes Affecting Employees and Employers** 250 250 0 500 0 0 0

Order	Description	Learning Domain	Level of Learning
1	Generate taxes affecting employees and employers.	Cognitive	Synthesis

7 **Payroll Transactions** 250 250 0 500 0 0 0

Order	Description	Learning Domain	Level of Learning
1	Demonstrate analyzing and journalizing various payroll transactions.	Psychomotor	Guided Response

	Lecture	Lab 2	Lab 3	Total Min	Cred Hrs	Pract Intern	Clinical
Competency Totals:	1500	1500	0	3000	3	0	0