TENTATIVE-SUBJECT TO CHANGE
ACCT 1130 Payroll Accounting
COURSE SYLLABUS
Online
Spring Semester 2022 (202214)

COURSE INFORMATION

Credit Hours/Minutes: 3/3000
Campus/Class Location: Georgia Virtual Technical Connection (GVTC)/Blackboard
Class Meets: Via Internet for 15 weeks
Course Reference Number (CRN): 40006
Preferred Method of Contact: Lori Sweat (lsweat@southeasterntech.edu)

INSTRUCTOR CONTACT INFORMATION

Instructor Name: Lori L. Sweat
Email Address: Lori Sweat (lsweat@southeasterntech.edu)

Campus/Office Location: Swainsboro Campus/Building 2, Room 2113
Office Hours: 8-11:30 am T/R; 1-5 pm T/W/R
Phone: 478-289-2223
Fax Number: 478-289-2276
Tutoring Hours: By Appointment

Campus/Office Location: Vidalia Campus/Gillis Building, 837
Office Hours: 8-11:30 am; 1-5 pm M
Phone: 912-538-3100, extension 2223
Fax Number: 912-538-3106
Tutoring Hours: By Appointment

SOUTHEASTERN TECHNICAL COLLEGE (STC) CATALOG AND STUDENT HANDBOOK

Students are responsible for all policies and procedures and all other information included in Southeastern Technical College's Catalog and Handbook (https://catalog.southeasterntech.edu/college-catalog/downloads/current.pdf).

REQUIRED TEXT

CengageUnlimited Access Card
This includes access to ebook *Payroll Accounting 2021*, Bieg/Toland and access to CengageNow platform, which is required for completing your homework and taking tests. If in doubt about what to purchase, discuss with your instructor before purchasing the code.

Choose ONLY ONE (depending upon your needs):

Cengage Unlimited Printed Access Card 1 Term Access (4 months)	978-0-357-70003-7
Cengage Unlimited Printed Access Card Multi-Term Access (12 months)	978-0-357-70004-4
Cengage Unlimited Printed Access Card 2 Year Access (24 months)	978-0-357-70005-1

REQUIRED SUPPLIES & SOFTWARE

Calculator (no special requirements as long as it will add, subtract, multiply and divide), earbuds, pencil.

Computer Requirements – Access to a computer with one of the following operating systems is required: Microsoft Windows OS (XP, Vista); Apple Mac OS X (10.0) or above; or Unix/Linux. Access to a printer is also necessary to print homework assignments.

Reliable Internet Access - 56K Dial-Up connection or better. DSL or Cable recommended. Mozilla Foxfire is the recommended browser. Please do NOT use Internet Explorer.

Recommended Software - Adobe Acrobat Reader; Macromedia Flash 7.0+; Macromedia: Shockwave; Quicktime; Windows Media; Microsoft Office 2007 or higher.

If you do not have computer access, see your instructor for information regarding use of open labs on both Swainsboro and Vidalia campuses.

Note: Although students can use their smart phones and tablets to access their online course(s), exams, discussions, assignments, and other graded activities should be performed on a personal computer. Neither Blackboard nor Georgia Virtual Technical Connection (GVTC) provide technical support for issues relating to the use of a smart phone or tablet so students are advised to not rely on these devices to take an online course.

Students should not share login credentials with others and should change passwords periodically to maintain security.

COURSE DESCRIPTION

Provides an understanding of the laws that affect a company's payroll structure and practical application skills in maintaining payroll records.

MAJOR COURSE COMPETENCIES

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.

PREREQUISITE(S)

ACCT 1100

COURSE OUTLINE

1. Business Ethics
2. Payroll Tax Laws
3. Payroll Tax Forms
4. Payroll and Personnel Records
5. Wages and Salaries
6. Taxes Affecting Employees and Employers
7. Payroll Transactions

GENERAL EDUCATION CORE COMPETENCIES

Southeastern Technical College has identified the following general education core competencies that graduates will attain:

1. The ability to utilize standard written English.
2. The ability to solve practical mathematical problems.
3. The ability to read, analyze, and interpret information.

STUDENT REQUIREMENTS (ONLINE)

Online students are responsible for checking e-mails and Blackboard announcements DAILY. It is my only means of communication with you. It only takes a few minutes. Please discipline yourself to check email and Blackboard announcements daily. You cannot succeed in an online class without checking emails and Blackboard announcements frequently.

See Technology Access Guide in Blackboard for instructions on logging in to Blackboard, BannerWeb, Student Email, etc.

NO SHOW REQUIREMENTS

In order to acknowledge attendance for the class the student **must** complete ALL of the following for this course within the first three days of class:

1. Complete the Pledge Acknowledgment Requirement in the "*Getting Started*" link in Blackboard.
2. Post the Student Introduction in the "*Getting Started*" link in Blackboard.
3. Watch the COVID-19 presentation and complete the acknowledgement. This is very important; watch the presentation carefully.
4. Send your instructor an email from your STC account stating your intentions to take the course. Do not use your personal email account; I need to see that you know how to access your STC email. ALL email correspondence is sent to your STC email this semester. See the Technology Access Guide in Blackboard if you need help accessing your STC email.
5. Sign up for course reminders to be sent to your phone as a text. See link in Blackboard under Lessons.
6. Print your syllabus FIRST and use it to complete the syllabus quiz in Blackboard under Lessons. You MUST score 100%. Check the grade book for your score and re-take as necessary to score 100%. It is set for multiple attempts.

NO HARM NO FOUL POLICY

It is the student's responsibility to drop courses during the first three days by completing a withdrawal form with a Counselor in Student Affairs. If a student completes the above no-show requirements during the first three days, the student will be dropped with no penalty **only if** they have completed the Withdrawal Form with Student Affairs by the close of business on the third business day of the semester. **The student must formally withdraw from classes in order to receive the no harm-no foul benefit.**

DEADLINES

Students are expected to complete all assignments (homework, tests, discussion boards, and other assignments) by the dates specified on the attached lesson plan. Early submissions are accepted. Chapter homework assignments should be completed in CengageNOW. Tests should be completed in Blackboard. I recommend printing the assignments from Cengage, working them on paper, and then keying your answers into Cengage. This way you can see HOW you got your answer. If you have a question, your instructor will need to see how you got your incorrect answer in order to provide assistance. Also, if you have technical difficulties while entering your answers, you will want to have something to go back to so that you can re-enter your answers. Homework assignments may not be submitted after the due date, resulting in a zero (0). Any zeroes recorded for missed assignments, discussion boards, and tests will be included in the final score calculation.

TESTS

Tests are posted for a week in Blackboard; tests must be completed by the date specified on the lesson plan. There are no makeup tests, and students who miss a test are assigned a grade of zero. Please do not wait until the last minute to take tests in case you have internet problems with your computer because there are no make-up tests, and there are no exceptions. If internet or browser failure occurs during a test, contact the instructor immediately by email. A decision will be made at that time IF the test will be reset. Only one test per student will be reset per semester if the instructor is notified immediately according to the instructions above and if the request is granted. Check your email for instructor response to a request for a test reset. If you do not check your email for the instructor response and miss the deadline provided, you will receive a grade of zero.

DISCUSSION BOARDS

Discussion boards simulate a traditional classroom discussion. Please participate. All five discussion boards for the semester are located in Blackboard, under Lessons, in a folder named Discussion Boards; refer to your lesson plan for weeks requiring participation in a discussion board. For weeks requiring a discussion board, students should make a post by 11:55 pm on Wednesday and reply to a post made by a classmate by 11:55 pm on Monday. This is clearly marked on the lesson plan. Posts and replies should be thoughtful and thoroughly answer the question. See the discussion board rubric located at the end of this syllabus for grading details. Discussion boards may be completed early, but must be completed by the date specified. However, if you post early, you must remember to go back and reply to at least one other student's post. Discussion boards will not be graded after the due date resulting in a zero (0).

EMAIL COMMUNICATION

The preferred method of communication is email using your STC email. See instructor's email address on the first page of this syllabus. Please make sure that you always type your name and class in the subject line of every email you send me so I know which class you are emailing regarding. For example: **John Doe ACCT**

1130. College email is accessed at https://portal.office.com, under Quick links on our webpage, or in the menu of your Blackboard course.

CHECKING GRADES

You should monitor your grades. Your course average will show on the home page report card of this course in Blackboard. A detailed grade book is available in the BLACKBOARD course on the main page by clicking the "Check My Grades." Individual grades for each test, homework assignment, and discussion board, as well as the overall course average using the weights described in the Grading Policy section of the syllabus should display in the grade book to help track course progress.

OTHER STUDENT REQUIREMENT INFORMATION

Students are highly encouraged to use the student resources provided in CengageNow.

Students are expected to prove weekly academic engagement by meeting assignment deadlines each week and spending a minimum of 50 hours during the semester doing the required homework, quizzes, and tests. Students are expected to communicate frequently through college email and discussion boards. College email and other STC resources can be accessed from the mySTC tab on STC's Website Email can also be accessed in the menu of your Blackboard course.

COVID-19 MASK REQUIREMENT

Regardless of vaccination status, students are highly encouraged to wear masks or face coverings while in a classroom or lab at Southeastern Technical College. Masking may be implemented in some program areas (i.e. Health Sciences and Cosmetology) where students, faculty, and clients are in close proximity and social distancing cannot be maintained. This measure is being implemented to reduce COVID-19 related health risks for everyone engaged in the educational process. Masks or face coverings must be worn over the nose and mouth, in accordance with the Centers for Disease Control and Prevention (CDC).

COVID-19 SIGNS AND SYMPTOMS

We encourage individuals to monitor for the signs and symptoms of COVID-19 prior to coming on campus.

If you have experienced the symptoms listed below or have a body temperature 100.4°F or higher, we encourage you to self-quarantine at home and contact a primary care physician's office, local urgent care facility, or health department for further direction. Please notify your instructor(s) by email and do not come on campus for any reason.

COVID-19 Key Symptoms
Fever or felt feverish
Chills
Shortness of breath or difficulty breathing (not attributed to any other health condition)
Fatigue
Muscle or body aches
Headache
New loss of taste or smell
Sore throat (not attributed to any other health condition)

COVID-19 Key Symptoms
Congestion or runny nose (not attributed to any other health condition)
Nausea or vomiting
Diarrhea
In the past 14 days, if you:
Have had close contact with or are caring for an individual diagnosed with COVD-19 at home (not in healthcare setting), please do not come on campus and contact your instructor (s).

COVID-19 SELF-REPORTING REQUIREMENT

Students, regardless of vaccination status, who test positive for COVID-19 or who have been exposed to a COVID-19 positive person, are required to self-report using https://www.southeasterntech.edu/covid-19/. Report all positive cases of COVID-19 to your instructor and Stephannie Waters, Exposure Control Coordinator, swaters@southeasterntech.edu, 912-538-3195.

ONLINE ATTENDANCE

It is the student's responsibility to be academically engaged each week doing course related activities. The completion dates of these activities will be used to determine a student's last date of attendance in the event a student withdraws, stops attending, or receives an "F" (Failing 0-59) in a course.

Students will not be withdrawn by an instructor for attendance; however, all instructors will keep records of graded assignments and student participation in course activities. Students will be expected to complete all work required by the instructor as described in the individual course syllabus.

Students will have at least one week to complete tests and assignments. All tests and assignments are due at 11:55 pm on **Monday** of each week. Exceptions to the due dates of assignments due to jury duty, military duty, court duty, or required job training will be made at the discretion of the instructor.

STUDENTS WITH DISABILITIES

Students with disabilities who believe that they may need accommodations in this class based on the impact of a disability are encouraged to contact the appropriate campus coordinator to request services.

Swainsboro Campus: Daphne Scott (dscott@southeasterntech.edu) 478-289-2274, Building 1, Room 1210.
Vidalia Campus: Helen Thomas hthomas@southeasterntech.edu, 912-538-3126, Building A, Room 165

SPECIFIC ABSENCES

Provisions for Instructional Time missed because of documented absences due to jury duty, military duty, court duty, or required job training will be made at the discretion of the instructor.

PREGNANCY

Southeastern Technical College does not discriminate on the basis of pregnancy. However, we can offer accommodations to students who are pregnant that need special consideration to successfully complete the course. If you think you will need accommodations due to pregnancy, please make arrangements with the appropriate campus coordinator.

Swainsboro Campus: Daphne Scott (dscott@southeasterntech.edu) 478-289-2274, Building 1, Room 1210.
Vidalia Campus: Helen Thomas hthomas@southeasterntech.edu, 912-538-3126, Building A, Room 165

It is strongly encouraged that requests for consideration be made **PRIOR** to delivery and early enough in the pregnancy to ensure that all the required documentation is secured before the absence occurs. Requests made after delivery **MAY NOT** be accommodated. The coordinator will contact your instructor to discuss accommodations when all required documentation has been received. The instructor will then discuss a plan with you to make up missed assignments.

WITHDRAWAL PROCEDURE

Students wishing to officially withdraw from a course(s) or all courses after the drop/add period and prior to the 65% point of the term in which student is enrolled (date will be posted on the school calendar) must speak with a Career Counselor in Student Affairs and complete a Student Withdrawal Form. A grade of "W" is assigned for the course(s) when the student completes the withdrawal form.

Important – Student-initiated withdrawals are not allowed after the 65% point. After the 65% point of the term in which student is enrolled, the student has earned the right to a letter grade and will receive a grade for the course. Please note: Abandoning a course(s) instead of following official withdrawal procedures may result in a grade of "F" (Failing 0-59) being assigned. The 65% point for this semester is Monday, March 21.

Informing your instructor that you will not return to his/her course, does not satisfy the approved withdrawal procedure outlined above.

There is no refund for partial reduction of hours. Withdrawals may affect students' eligibility for financial aid for the current semester and in the future, so a student must also speak with a representative of the Financial Aid Office to determine any financial penalties that may be accessed due to the withdrawal. A grade of 'W' will count in attempted hour calculations for the purpose of Financial Aid.

PROCTORED EVENT REQUIREMENT

In order to validate student identity for all online courses, students enrolled in online courses are **required** to complete one proctored event per online course. The proctored event will be administered on separate days—once on the Vidalia campus and once on the Swainsboro campus. Students must attend one of the proctored sessions as scheduled on the Lesson Plan/Course Calendar. The event will be monitored by the instructor or by an approved proctor. The proctored event may be a major exam, assignment, or presentation, etc. that will count a minimum of 20% of the course grade. Students must attend one of the scheduled proctored sessions and will need to make arrangements with work, childcare, etc. The specific dates of the proctored event are scheduled on the Lesson Plan/Calendar for the online course.

Students living farther than 75 miles from either campus who cannot come to Southeastern Tech for the event must secure an approved proctoring site. The site and the proctor must meet Southeastern Technical College's requirements (instructor will provide more information and necessary forms if this is the case). Note: Students taking proctored events off campus will utilize the Proctor Scheduling and Approval Form found in Blackboard within the Getting Started/Start Here and Proctoring Event area. The completed form should be submitted to the course instructor a minimum of two weeks prior to the proctored event. If approved, the instructor will notify the proctor.

Students arranging off-campus proctoring must take the event on one of the originally scheduled days. Students who do not complete the proctored event as scheduled must submit a valid documented excuse within three business days after the scheduled event. If the excuse is approved by the instructor of the course, students must make arrangements with the instructor to makeup/reschedule the missed event. The penalty and makeup instructions will be at the instructor's discretion. Proctored events will be given after the 65% point of the semester. Students who do not complete the proctored event on the scheduled date and do not present a valid documented excuse within three business days of the scheduled event will be given a zero for the proctored event.

PROCTORING FEES

Students are not charged a proctoring fee when taking a proctored event at Southeastern Technical College or any other TCSG college. Students who choose to use an off-campus proctor may be assessed a proctoring fee by the proctoring site. In this instance, the student is responsible for payment.

The required proctored event for this class is scheduled on the following dates and times:

Vidalia Campus, Monday, May 2 at 1 pm in the Gillis Medical Building Room 839.

Swainsboro Campus, Tuesday, May 3 at 1 pm in Building 2, Room 2113.

The required proctored event for this class will consist of an objective test on Chapters 1-6. The proctored exam is listed in the lesson plan under Proctored Final Exam.

Please send your instructor an email by noon Monday, April 25 to schedule which of these dates you will take your proctored exam.

The following items are required for the proctored exam:

- ☐ **STC Student ID**
- ☐ **Pencil**
- ☐ **Calculator**
- ☐ **Log in Credentials (i.e. Student ID Number & Password**

A mask is highly recommended as well.

MAKEUP GUIDELINES (TESTS, QUIZZES, HOMEWORK, PROJECTS, ETC.)

ALL required work must be completed on the specified dates on the attached lesson plan. Ample time is given for completion of all assignments; therefore, NO ASSIGNMENT WILL BE ACCEPTED LATE. A grade of zero will be given for any missed assignment (homework, tests, and discussion boards). Any zeros recorded will be included in the final score calculation. Refer to the Student Requirements section of this syllabus for more details.

ACADEMIC DISHONESTY POLICY

The Southeastern Technical College Academic Dishonesty Policy states that all forms of academic dishonesty, including but not limited to cheating on tests, plagiarism, collusion, and falsification of information, will call for discipline. The policy can also be found in the Southeastern Technical College Catalog and Student Handbook.

PROCEDURE FOR ACADEMIC MISCONDUCT

The procedure for dealing with academic misconduct and dishonesty is as follows:

1. **First Offense**
   Student will be assigned a grade of "0" for the test or assignment. Instructor keeps a record in course/program files and notes as first offense. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus. The Registrar will input the incident into Banner for tracking purposes.
2. **Second Offense**
   Student is given a grade of "WF" (Withdrawn Failing) for the course in which offense occurs. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus indicating a "WF" has been issued as a result of second offense. The Registrar will input the incident into Banner for tracking purposes.
3. **Third Offense**
   Student is given a grade of "WF" for the course in which the offense occurs. The instructor will notify the student's program advisor, academic dean, and the Registrar at the student's home campus indicating a "WF" has been issued as a result of third offense. The Vice President for Student Affairs, or designee, will notify the student of suspension from college for a specified period of time. The Registrar will input the incident into Banner for tracking purposes.

STATEMENT OF NON-DISCRIMINATION

As set forth in the student catalog, Southeastern Technical College does not discriminate on the basis of race, color, creed, national or ethnic origin, sex, religion, disability, age, political affiliation or belief, genetic information, veteran status, or citizenship status (except in those special circumstances permitted or mandated by law).

The following individuals have been designated to handle inquiries regarding the nondiscrimination policies:

American With Disabilities Act (ADA)/Section 504 - Equity- Title IX (Students) – Office of Civil Rights (OCR) Compliance Officer	**Title VI - Title IX (Employees) – Equal Employment Opportunity Commission (EEOC) Officer**
Helen Thomas, Special Needs Specialist Vidalia Campus 3001 East 1st Street, Vidalia Office 165 Phone: 912-538-3126 Email: Helen Thomas hthomas@southeasterntech.edu	Lanie Jonas, Director of Human Resources Vidalia Campus 3001 East 1st Street, Vidalia Office 138B Phone: 912-538-3230 Email: Lanie Jonas ljonas@southeasterntech.edu

ACCESSIBILITY STATEMENT

Southeastern Technical College is committed to making course content accessible to individuals to comply with the requirements of Section 508 of the Rehabilitation Act of Americans with Disabilities Act (ADA). If you find a problem that prevents access, please contact the course instructor.

GRIEVANCE PROCEDURES

Grievance procedures can be found in the Catalog and Handbook located on Southeastern Technical College's website.

ACCESS TO TECHNOLOGY

Students can now access Blackboard, Remote Lab Access, Student Email, Library Databases (Galileo), and BannerWeb via the mySTC portal or by clicking the Current Students link on the Southeastern Technical College Website (www.southeasterntech.edu).

TECHNICAL COLLEGE SYSTEM OF GEORGIA (TCSG) GUARANTEE/WARRANTY STATEMENT

The Technical College System of Georgia guarantees employers that graduates of State Technical Colleges shall possess skills and knowledge as prescribed by State Curriculum Standards. Should any graduate employee within two years of graduation be deemed lacking in said skills, that student shall be retrained in any State Technical College at no charge for instructional costs to either the student or the employer.

GRADING POLICY

Assessment/Assignment	Percentage
Tests	40%
Proctored Exam	30%
Homework	15%
Continuing Payroll Project	10%
Discussion Board	5%

GRADING SCALE

Letter Grade	Range
A	90-100
B	80-89
C	70-79
D	60-69
F	0-59

ADDITIONAL INFORMATION:

A few bad grades are never a good reason to give-up. Giving up results in an F whereas trying usually results in an A, B, C, or D --- all of which are better than an F. Most students are able to turn things around after a few bad grades if they just try. Always take time to discuss things with your instructor. We must learn to overcome bad circumstances and not run away from them. It is usually easier to turn things around than you think.

How many hours per week should I expect this course to take me? Class Time/Contact Hours for this course are 3000 minutes or 50 hours for an entire semester. In a lecture class, this would be considered seat time. This is equivalent to 3.3 hours per week during a 15-week semester. In addition to class time, students can expect to spend 2 to 3 times the contact hours doing additional tasks such as homework, reading, and studying. Therefore, the course will take more than just 62.5 hours.

- 15 Week Semester: 3.3 contact hours per week X 2 = a minimum of 6.6 hours per week.

Are you feeling overwhelmed as you read all your course expectations for each class? That is a natural reaction at the beginning of the semester. Just listen to and communicate with your instructors and classmates. Take time to become organized in each class, and it will all come together soon. Your instructor wants you to be successful.

Note about CengageNow: CengageNOW is a valuable tool that can greatly enhance your learning of the material. In addition, CengageNOW will increase your ability to work in the online environment, which is in high demand in today's workforce.

ACCT 1130 Payroll Accounting

Spring Semester 2022 Lesson Plan

The abbreviation HW is used throughout the lesson plan to denote homework.

Date/Week	Chapter/Lesson	Content/Assignments & Tests Due Dates	Competency Area
FIRST DAY January 10		1. PRINT and read the ACCT 1130 Course Syllabus/Lesson Plan **<u>located in Blackboard</u>**. Any other syllabus is merely tentative. 2. Read all of the items under the "*Getting Started*" link. 3. Complete ALL of the following no-show requirements by 11:55 pm, Wednesday, January 12: ☐ Complete the Pledge Acknowledgment Requirement in the "*Getting Started*" link in Blackboard ☐ Post the Student Introduction in the "*Getting Started*" link in Blackboard. ☐ Watch the COVID-19 presentation and complete the acknowledgement. This is very important; watch the presentation carefully. ☐ Send your instructor an email from your <u>STC account</u> stating your intentions to take the course. Do not use your personal email account; I need to see that you know how to access your STC email. ALL email correspondence is sent to your STC email this semester. See the Technology Access Guide in Blackboard if you need help accessing your STC email. ☐ Sign up for course reminders to be sent to your phone as a text. See link in Blackboard under Lessons. ☐ Print your syllabus FIRST and use it to complete the syllabus quiz in Blackboard under Lessons. You MUST score 100%. Check the grade book for your score and re-take as necessary to score 100%. It is set for multiple attempts. **<u>If ALL of these items are not completed by 11:55 pm on Wednesday, January 12, you will be turned in as a No-Show and will be removed from the course.</u>** See next page for Week 1 Assignments➔	

Date/Week	Chapter/Lesson	Content/Assignments & Tests Due Dates	Competency Area
Week 1 January 10-18	Chapter 1	It is most important that you purchase and register your CengageNow access code as soon as possible. Contact your instructor immediately if you have questions. In Blackboard (Lessons, Chapter 1): • Complete the Chapter 1 reading. • View PowerPoint slides for Chapter 1; utilize the Chapter 1 notes. • Complete Chapter 1 review questions. **NOTE:** The review questions are in **multiple choice form** in CengageNow. • In Cengage, click on each question number at the left. Save as you work. DO NOT click "Submit for grading" or your entire homework assignment will be submitted, including questions you haven't answered yet. **Due by 11:55 pm 1/18:** ☐ **Chapter 1 Review Questions** **Note—this week's due date is on Tuesday due to the Martin Luther King, Jr. Holiday on Monday, January 17.** **Chapter 1 Test available 1/17 - 1/24**	1,2,4 a,c
Week 2 January 18-24	Chapter 2 Computing and Paying Wages and Salaries	In Blackboard (Lessons, Chapter 2): • Complete the Chapter 2 reading. • View PowerPoint slides for Chapter 2; utilize the Chapter 2 notes. • Begin Chapter 2 Series A Problems 2-1A thru 2-21A **Due by 11:55 pm 1/19:** ☐ **Discussion Board 1 Post** **Due by 11:55 pm 1/24:** ☐ **Chapter 1 Test** ☐ **Discussion Board 1 reply to another student**	1,5 a,b,c
Week 3 January 25-31	Chapter 2 Computing and Paying Wages and Salaries	In Blackboard (Lessons, Chapter 2): • Complete the Chapter 2 reading. • View PowerPoint slides for Chapter 2; utilize the Chapter 2 notes. • Complete Chapter 2 Series A Problems 2-1A thru 2-21A **Due by 11:55 pm 1/31:** ☐ Chapter 2 HW Series A problems	1,5 a,b,c

Date/Week	Chapter/Lesson	Content/Assignments & Tests Due Dates	Competency Area
Week 4 February 1-7	Chapter 2 Computing and Paying Wages and Salaries	In Blackboard (Lessons, Chapter 2): • Review PowerPoint slides & chapter notes • Complete Chapter 2 Series B Problems 2-1B thru 2-21B **Due by 11:55 pm 2/7:** ☐ **Chapter 2 HW Series B problems** **Chapter 2 Test available 2/7 – 2/14** **Note: You MUST show your work on the problem solving section of the test to receive credit for your answers.**	1,5 a,b,c
Week 5 February 8-14	Chapter 3 Social Security Taxes	In Blackboard (Lessons, Chapter 2): • Complete Chapter 2 portion of Continuing Payroll Problem A • In Blackboard (Lessons, Chapter 3): • Complete Chapter 3 reading. • View PowerPoint slides for Chapter 3; utilize the Chapter 3 notes. • Complete Chapter 3 Series A Problems 3-1A thru 3-17A **Due by 11:55 pm 2/14:** ☐ **Chapter 2 Continuing Payroll Problem A** ☐ **Chapter 2 Test** **Note: You MUST show your work on the problem solving section of the test to receive credit for your answers.** ☐ **Chapter 3 HW Series A problems**	1,2,3,5,6 a,b,c
Week 6 February 15-21	Chapter 3 Social Security Taxes	In Blackboard (Lessons, Chapter 3): • Review PowerPoint slides & chapter notes • Complete Chapter 3 Series B Problems 3-1B thru 3-17B. **Due by 11:55 pm 2/16:** ☐ **Discussion Board 2 Post** **Due by 11:55 pm 2/21:** ☐ **Chapter 3 HW Series B problems** ☐ **Discussion Board 2 reply to another student** **Chapter 3 Test available 2/21 – 2/28** **Note: You MUST show your work on the problem solving section of the test to receive credit for your answers.**	1,2,3,6 a,b,c

Date/Week	Chapter/Lesson	Content/Assignments & Tests Due Dates	Competency Area
Week 7 February 22-28	Chapter 4 Income Tax Withholding	In Blackboard (Lessons, Chapter 3): • Complete Chapter 3 portion of Continuing Payroll Problem A. In Blackboard (Lessons, Chapter 4): • Complete Chapter 4 reading. • View PowerPoint slides for Chapter 4; utilize the Chapter 4 notes. • Begin Chapter 4 Series A problems 4-1A thru 4-8A, 4-10A & 4-11A. **Due by 11:55 pm 2/28:** ☐ **Chapter 3 Continuing Payroll Problem A** ☐ **Chapter 3 Test** **Note: You MUST show your work on the problem solving section of the test to receive credit for your answers.**	1,2,3,6 a,b,c
Week 8 March 1-7	Chapter 4 Income Tax Withholding	In Blackboard (Lessons, Chapter 4): • Complete Chapter 4 reading. • View PowerPoint slides for Chapter 4; utilize the Chapter 4 notes. • Complete Chapter 4 Series A problems 4-1A thru 4-8A, 4-10A & 4-11A. **Due by 11:55 pm 3/2:** ☐ **Discussion Board 3 Post** **Due by 11:55 pm 3/7:** ☐ **Chapter 4 HW Series A problems** ☐ **Discussion Board 3 reply to another student**	1,2,3,6 a,b,c
Week 9 March 8-14	Chapter 4 Income Tax Withholding	In Blackboard (Lessons, Chapter 4): • Review PowerPoint slides & chapter notes • Complete Chapter 4 Series B problems 4-1B thru 4-8B, 4-10B & 4-11B **Due by 11:55 pm 3/14:** ☐ **Chapter 4 HW Series B problems** **Chapter 4 Test available 3/14 – 3/21** **Note: You MUST show your work on the problem solving section of the test to receive credit for your answers.**	1,2,3,6 a,b,c

Date/Week	Chapter/Lesson	Content/Assignments & Tests Due Dates	Competency Area
Week 10 March 15-21	Chapter 5 Unemployment Compensation Taxes	In Blackboard (Lessons, Chapter 4): • Complete Chapter 4 portion of Continuing Payroll Problem A In Blackboard (Lessons, Chapter 5): • Complete Chapter 5 reading. • View PowerPoint slides for Chapter 5; utilize the Chapter 5 notes. • Complete Chapter 5 Series A problems 5-1A thru 5-14A **Due by 11:55 pm 3/21:** ☐ **Chapter 4 Continuing Payroll Problem A** ☐ **Chapter 4 Test** **Note: You MUST show your work on the problem solving section of the test to receive credit for your answers.** ☐ **Chapter 5 HW Series A problems**	1,2,3,6 a,b,c
		Note: Students who withdraw on or before Monday, March 21 receive a grade of "W"	
Week 11 March 22-28	Chapter 5 Unemployment Compensation Taxes	In Blackboard (Lessons, Chapter 5): • Review PowerPoint slides & chapter notes • Complete Chapter 5 Series B problems 5-1B thru 5-14B **Due by 11:55 pm 3/23:** ☐ **Discussion Board 4 Post** **Due by 11:55 pm 3/28:** ☐ **Chapter 5 HW Series B problems** ☐ **Discussion Board 4 reply to another student** **Chapter 5 Test available 3/28 – 4/4** **Note: You MUST show your work on the problem solving section of the test to receive credit for your answers.**	1,2,3,6 a,b,c

Date/Week	Chapter/Lesson	Content/Assignments & Tests Due Dates	Competency Area
Week 12 March 29-April 4	Chapter 6 Analyzing and Journalizing Payroll Transactions.	In Blackboard (Lessons, Chapter 5): ☐ Complete Chapter 5 portion of Continuing Payroll Problem A. In Blackboard (Lessons, Chapter 6): ☐ Completed Chapter 6 reading ☐ View PowerPoint slides for Chapter 6. ☐ Begin Chapter 6 Series A problem 6-16A (at a minimum). Other problems are available in CengageNOW should you choose to do them. Only Problem 6-16A is required. **Due by 11:55 pm 4/4:** ☐ **Chapter 5 Continuing Payroll Problem A** ☐ **Chapter 5 Test** **Note: You MUST show your work on the problem solving section of the test to receive credit for your answers.**	6,7 a,b,c
April 5-10		**Spring Break**	
Week 13 April 11-18	Chapter 6	In Blackboard (Lessons, Chapter 6): • Review PowerPoint slides • Complete Chapter 6 Series A problem 6-16A (at a minimum). Other problems are available in CengageNOW should you choose to do them. Only Problem 6-16A is required. **Due by 11:55 pm 4/13:** ☐ **Discussion Board 5 Post** **Due by 11:55 pm 4/18:** ☐ **Chapter 6 HW Problem 6-16A** ☐ **Discussion Board 5 reply to another student**	6,7 b,c

Date/Week	Chapter/Lesson	Content/Assignments & Tests Due Dates	Competency Area
Week 14 April 19-25	Chapter 6	In Blackboard (Lessons, Chapter 6): • Complete Chapter 6 Series B problem 6-16B (at a minimum). Other problems are available in CengageNOW should you choose to do them. Only Problem 6-16B is required. • Begin studying for your proctored exam over Chapters 1-6 **Due by 11:55 pm 4/25:** ☐ **Chapter 6 HW Problem 6-16B** **Chapter 6 Test available 4/25- 5/2** **Study for proctored exam on Chapters 1-6.** **Please send your instructor an email by noon Monday, April 25 to schedule which date you will take your proctored exam.**	6,7 a,b,c
Week 15 April 26-May 2	Chapter 6	In Blackboard (Lessons, Chapter 6): • Complete Chapter 6 portion of Continuing Payroll Problem A • Please note that chapter 6 test has two parts: an objective portion in BLACKBOARD and a problem solving portion that is in Excel format. This is necessary for you to be able to journalize and post the payroll entries. So make sure you have access to Excel when you start the problem solving portion. Open the file, click file, "save as" and save the file provided to a location where you can find it later, then complete the journal entries and postings that are instructed. Make sure you save all your changes, then drop it in the appropriate drop box. **Due by 11:55 pm 4/26:** ☐ **Chapter 6 part of Continuing Payroll Problem A** ☐ **Chapter 6 Test (both parts)** **Study for the proctored exam, which will be an objective test covering chapters 1-6.**	6,7 a,b,c

Date/Week	Chapter/Lesson	Content/Assignments & Tests Due Dates	Competency Area
Proctored Final Exam May 2 & May 3	Chapters 1-6	**Proctored Final Exam** **Take the Proctored Exam on Chapters 1-6 in person:** **Monday, May 2 at 1 pm on the Vidalia Campus, Gillis Building, Room 839** **OR** **Tuesday, May 3 at 1 pm on the Swainsboro Campus, Building 2, Room 2113** **The following items are required for the proctored exam:** ☐ **STC Student ID** ☐ **Pencil** ☐ **Calculator** ☐ **Log in Credentials (i.e. Student ID Number & Password** **A mask is highly recommended as well.**	1,2,3,4,5,6,7 b,c

Competency Areas:

1. Business Ethics
2. Payroll Tax Laws
3. Payroll Tax Forms
4. Payroll and Personnel Records
5. Wages and Salaries
6. Taxes Affecting Employees and Employers
7. Payroll Transactions

General Core Educational Competencies

a) The ability to utilize standard written English.
b) The ability to solve practical mathematical problems.
c) The ability to read, analyze, and interpret information.

DISCUSSION BOARD RUBRIC

# of discussion posts	# of discussion replies	Grade	Due Date, Length, Grammar and Spelling Requirements
1	1	100	To receive full credit, students must: • make their initial discussion board post to their chosen discussion board question by Wednesday (20 point deduction) • reply to at least one other student's post by the following Monday. (Replying to your own post is NOT considered a reply.) (30 point deduction) • have 4-5 sentences in their post that answers the question thoroughly and correctly (worth up to 50 points) • have 4-5 sentences in their thorough and thoughtful reply to another student's post that is not simply "yes/no" or "I agree/I disagree" (worth up to 30 points) • make post and reply that is free of grammatical and spelling errors (up to 10 point deduction for gross grammatical and spelling errors)