

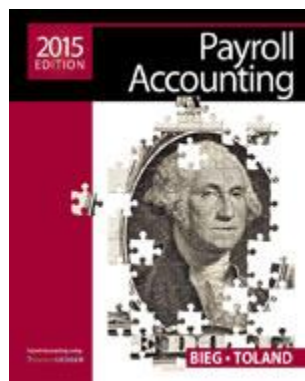


**ACCT 1130
PAYROLL ACCOUNTING
COURSE SYLLABUS
Online
Spring Semester 2016**

Semester: Spring 2016
Course Title: Payroll Accounting
Course Number: ACCT 1130
Credit Hours/ Minutes: 3 / 3000
Class Location:
GVTC/Blackboard
Class Meets: Via Internet/15 wks
CRN: 40010

Instructor: Lori L. Sweat
Office Hours: Vidalia 1-3:30 pm M/W
Swainsboro 7:15-8 am T/R, 1:30-5:30 pm T/R
Office Location: Room 837, Gillis Medical Building, Vidalia
Room 2106, Building 2, Swainsboro
Email Address: lsweat@southeasterntech.edu
This email address is the preferred method of contact
Phone: 478-289-2223 or 912-538-3100, Extension 2223
FAX Number: 478-289-2214 Sboro; 912-538-3106 Vidalia

REQUIRED TEXTS: Payroll Accounting 2015, Bieg, Cengage ISBN 978-1-285-86207-1



You will also need a Cengage Now Printed Access Card

The textbook and CengageNOW printed access card are **bundled together** in the STC bookstore for purchase. ISBN 9781305611504

REQUIRED SUPPLIES & SOFTWARE: Dependable internet access; internet browser should be IE 7 or higher or Mozilla Firefox 2.0 or higher.

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 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.

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.

PREREQUISITES: ACCT 1100

COURSE OUTLINE:

1. Payroll Tax Laws
2. Payroll Tax Forms
3. Payroll and Personnel Records
4. Computing Wages and Salaries
5. Taxes Affecting Employees and Employers
6. Analyzing and Journalizing Payroll Transactions

GENERAL EDUCATION CORE COMPETENCIES: STC 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): The student is expected to complete all work on the attached lesson plan.

- Within the first three days of class **ALL** online students must:
 - pledge in Blackboard that they have read and understand the STC Catalog within the first three days of class.
 - post an introduction in Blackboard.
 - send instructor an STC email stating their intentions to take this online course. Student profile, policy acknowledgement, and honor policy should be attached to this email.
- **Online students are responsible for checking e-mails and Blackboard announcements DAILY.**
- **To log in to Blackboard.**
 - **Go to the STC website: www.southeasterntech.edu; click on mySTC**
 - **Or go to <https://my.southeasterntech.edu>**
 - **Login to mySTC using the student id # and bannerweb pin#.**
 - **Click the Blackboard Icon.**
- Assignments must be completed by the date specified; assignments may be submitted early. Chapter homework assignments cannot be sent by email; they should be completed in CengageNOW. **Homework assignments will not be graded after the due date resulting in a zero (0).**
- Exams and discussion boards must be completed by the date specified. Exams are posted for a week; there are no makeup exams, and students who miss an exam will be assigned a grade of zero. Please do not wait until the last moment to submit in case you have Internet problems with your computer **because no make-up exams are allowed, and there are no exceptions.** If Internet or browser failure occurs, contact the instructor immediately by email. A decision will be made at that time **IF** the exam will be reset. **Only one test per student will be reset per semester if the instructor is notified in time according to the instructions and if the request is granted.**
- Homework Assignments or Discussion Boards **will not be graded after the due date/time resulting in a zero (0).**

- Class participation is required for successful completion of the course.
- Students are responsible for policies and procedures included in the STC Catalog.

Students are highly encouraged to use the publisher's website for interactive quizzes, flash cards, crossword puzzles, and other student resources. These will assist in preparation for your test. The website is http://www.cengagebrain.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9781285862071&token=6A3B6A1744D246A75808CCC1C8A73CEEF971EFFCCA7F4A5AB1063C6E6459081F147BB1A664819EA97AD837EBDE2E9EF3ABB050A4AADB2607

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 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 midnight on Tuesday 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.

SPECIAL NEEDS: *Students with disabilities who believe that they may need accommodations in this class based on the impact of a disability are encouraged to contact Jan Brantley, Room 1208 Swainsboro Campus, 478-289-2274, or Helen Thomas, Room 108 Vidalia Campus, 912-538-3126, to coordinate reasonable accommodations.*

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 advise me and make appropriate arrangements with the Special Needs Office. Swainsboro Campus: Jan Brantley, Room 1208, (478) 289-2274 -- Vidalia Campus: Helen Thomas, Room 108, (912) 538-3126.

WITHDRAWAL PROCEDURE: Students wishing to officially withdraw from a course(s) or all courses after the drop/add period and prior to the 65% portion of the semester (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 when the student completes the withdrawal form from the course.

Students who are dropped from courses due to attendance (see your course syllabus for attendance policy) after drop/add until the 65% point of the semester will receive a “W” for the course. Abandoning a course(s) instead of following official withdrawal procedures may result in a grade of 'F' being assigned.

After the 65% portion of the semester, the student will receive a grade for the course. (Please note: A zero will be given for all missed assignments.) **The 65% point for spring semester is Monday, March 21.**

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 assessed due to the withdrawal. All grades, including grades of 'W', will count in attempted hour calculations for the purpose of Financial Aid.

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

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 two separate days during the semester—once on the Vidalia campus and once on the Swainsboro campus and will be monitored by the instructor or another STC employee. 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 further 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 under the Proctoring Tab 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, 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 between weeks 10 and 13 for fall and spring semesters and between weeks 6 and 8 for summer semester. **Students who do not complete the proctored event will receive an F in the course.**

As published on STC's website, any expenses incurred to obtain a proctor will be the responsibility of the student; however, students are not charged a proctoring fee when taking

the proctored exam on the campus of Southeastern Tech. Most of Georgia's technical colleges do not charge to proctor exams for students enrolled in other TCSG colleges. Students who are enrolled at Southeastern Technical College and live out of the state of Georgia or out of the country could incur a proctoring charge. However, in that instance, the instructor would assist the student in locating the least expensive proctor.

MAKEUP GUIDELINES: All assignments (tests, discussion boards, homework, projects) 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**. The weekly assignment folder in BLACKBOARD will no longer be available after midnight on the due dates. A grade of zero will be given for any late assignment. Any zeros recorded will be included in the final score calculation.

The required proctored event for this class is the Final Exam on Chapters 1-6. This proctored exam will be given Wednesday, April 13 on the Vidalia Campus, Gillis Building, Room 839 at 1 pm and Tuesday, April 14 on the Swainsboro Campus, Building 8, Room 8141 at 3 pm. The proctored exam is listed in the lesson plan--Final Exam. You may come either day, either location that is convenient for you. Please send your instructor an email by noon Monday, April 11 to schedule which of these dates you will take your proctored exam.

ACADEMIC DISHONESTY POLICY: The STC Academic Dishonesty Policy states *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 STC Catalog and Student Handbook.

Procedure for Academic Misconduct

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

--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.

--Second Offense--

Student is given a grade of "WF" 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.

--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 second 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.

Your instructor is more than willing to assist you with any help you might need; it merely requires you to make the extra effort to come by for help during your instructor's office hours. This is your responsibility. Accounting professionals deal with money; in-class behaviors give some insight into a student's professional ethics in the workplace, or lack thereof. Cheating is never an option; dishonesty cannot and will not be tolerated. If you are involved in an academic dishonesty incident, expect a private conference with your instructor and the Dean of Business Technologies and Human Services.

STATEMENT OF NON-DISCRIMINATION

Southeastern Technical College does not discriminate on the basis of race, color, creed, national or ethnic origin, gender, religion, disability, age, disabled veteran, veteran of Vietnam Era or citizenship status, (except in those special circumstances permitted or mandated by law). This school is in compliance with Title VI of the Civil Rights Act of 1964, which prohibits discrimination on the basis of race, color, or national origin; with the provisions of Title IX of the Educational Amendments of 1972, which prohibits discrimination on the basis of gender; with the provisions of Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of handicap; and with the American with Disabilities Act (ADA).

GRIEVANCE PROCEDURES: Grievance procedures can be found in the Catalog and Handbook located on STC'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 STC website at www.southeasterntech.edu.

GRADING POLICY:

Tests	40%
Proctored Final Exam	20%
Computerized Payroll Project	15%
Continuing Payroll Problem	10%
Homework	10%
Discussion Board	5%
	<hr/>
	100%

GRADING SCALE

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

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.

ACCT 1130 Payroll Accounting Spring Semester 2016 Lesson Plan Schedule and assignments are tentative and subject to change with notice			
Date	Chapter	Content; Assignments; Tests; Due Dates	*Competency Area **General Ed. Competency
Week 1 Jan 11-19	Chapter 1	<p><u>To Do:</u></p> <p>Read the following:</p> <ul style="list-style-type: none"> • Academic Dishonesty, Attendance Policy, and Online Course Orientation • ACCT 1130 Course Syllabus/Lesson Plan • Read Chapter 1 – The Need for Payroll and Personnel Records. <p>In Blackboard (Lessons, Chapter 1):</p> <ul style="list-style-type: none"> • Post Pledge of understanding in the “Getting Started” link by midnight, Wednesday, January 13. By pledging, you are acknowledging that you understand the requirements of this course. • Post a brief introduction of yourself in the “Getting Started” link by midnight, Wednesday January 13. • Send your instructor an STC email stating your intentions to take the course online by midnight, Wednesday, January 13. Email the Spring Semester Student Information & Policies Acknowledgment forms to instructor by midnight, Wednesday, January 13. (located in the link under Getting Started) • Utilize the Chapter 1 notes. • View PowerPoint slides for Chapter 1. • Complete Chapter 1 review questions. Click under Lessons, Ch 1 RQ. 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. <p style="color: red;">All week 1 assignments are due by midnight, Tuesday Jan. 19.</p>	*1,3,5 **a,c

Date	Chapter	Content; Assignments; Tests; Due Dates	*Competency Area **General Ed. Competency
Week 2 Jan 20-26	Chapter 2	<p>To Do: (Jan. 19 – STC closed for MLK Holiday)</p> <p>Read Chapter 2 – Computing and Paying Wages and Salaries.</p> <p>In Blackboard (Lessons, Chapter 2):</p> <ul style="list-style-type: none"> • View PowerPoint slides for Chapter 2; utilize the Chapter 2 notes. • Complete Chapter 2 Series A Problems 2-1A thru 2-22 A in Cengage NOW. I recommend working them in the book 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 want to see how you got your incorrect answer. Click under Lessons, Chapter 2, Ch 2 HW Probs A. Click on each question number at the left. You have the option to click “check my work” at the bottom right side of the screen 3 times after answering each question and proceeding to the next. DO NOT click “Submit for grading” or your entire homework assignment will be submitted, including questions you haven’t answered yet. • Complete & post response to Chapter 2 Discussion Board topic & reply to two other students’ posts. <p>• Chapter 1 Test available Tuesday, Jan 19--Tuesday, Jan 26.</p> <p>All week 2 assignments are due by midnight, Tuesday, Jan. 26.</p>	*1,4 **a,b,c

Date	Chapter	Content; Assignments; Tests; Due Dates	*Competency Area **General Ed. Competency
Week 3 January 27- February 2	Chapter 2	<p><u>To Do:</u></p> <p>Chapter 2 continued – Computing and Paying Wages and Salaries</p> <p>In Blackboard (Lessons, Chapter 2):</p> <ul style="list-style-type: none"> • Review PowerPoint slides & chapter notes for Chapter 2. • Complete Chapter 2 Series B Problems 2-1B thru 2-22B in Cengage NOW. I recommend working them in the book 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 want to see how you got your incorrect answer. Click under Lessons, Chapter 2, Ch 2 HW Probs B. Click on each question number at the left. You have the option to click “check my work” at the bottom right side of the screen 3 times after answering each question and proceeding to the next. DO NOT click “Submit for grading” or your entire homework assignment will be submitted, including questions you haven’t answered yet. <p style="background-color: yellow;">All week 3 assignments are due by midnight, Tuesday Feb 2.</p>	*1,4 **a,b,c

Date	Chapter	Content; Assignments; Tests; Due Dates	*Competency Area **General Ed. Competency
Week 4 Feb 3-9	Chapter 3	<p>To Do:</p> <ul style="list-style-type: none"> • Complete Chapter 2 portion of Continuing Payroll Problem A on page 2-45. You might want to consider using the paper payroll register at the back of your text if you want to keep a paper copy for your records. But you'll be submitting your work in CNOW. • In CNOW transfer your answers and submit for feedback. Any errors should be corrected on your paper register before you continue to the next chapter. Hold on to this—you will continue working on this problem thru Chapter 6. <hr/> <p>Read Chapter 3 – Social Security Taxes.</p> <p>In Blackboard (Lessons, Chapter 3):</p> <ul style="list-style-type: none"> • View PowerPoint slides for Chapter 3; utilize the Chapter 3 notes. • Complete Chapter 3 Series A problems 3-1A thru 3-17A pages 3-35 thru 3-49 in CengageNOW. I recommend working them in the book 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 want to see how you got your incorrect answer. Click under Lessons, Chapter 3, Ch 3 HW Probs A. Click on each question number at the left. You have the option to click “check my work” at the bottom right side of the screen 3 times after answering each question and proceeding to the next. DO NOT click “Submit for grading” or your entire homework assignment will be submitted, including questions you haven’t answered yet. • Complete & post response to Week 4 Discussion Board topic & reply to two other students’ posts. • Chapter 2 Test available Tuesday, Feb 2--Tuesday, Feb 9. <p>All week 4 assignments are due by midnight, Tuesday Feb. 9.</p>	*1,2,5 **a,b,c

Date	Chapter	Content; Assignments; Tests; Due Dates	*Competency Area **General Ed. Competency
Week 5 Feb 10-16	Chapter 3	<p>To Do:</p> <p>Chapter 3 (continued) – Social Security Taxes</p> <p>In Blackboard (Lessons, Chapter 3):</p> <ul style="list-style-type: none"> • Review PowerPoint slides & chapter notes for Ch. 3. • Complete Chapter 3 Series B problems 3-1B thru 3-17B in CengageNOW. I recommend working them in the book 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 want to see how you got your incorrect answer. Click under Lessons, Chapter 3, Ch 3 HW Probs B. Click on each question number at the left. You have the option to click “check my work” at the bottom right side of the screen 3 times after answering each question and proceeding to the next. DO NOT click “Submit for grading” or your entire homework assignment will be submitted, including questions you haven’t answered yet. <p>All week 5 assignments are due by midnight, Tuesday Feb. 16.</p>	*1,2,5 **a,b,c

Date	Chapter	Content; Assignments; Tests; Due Dates	*Competency Area **General Ed. Competency
<p>Week 6 Feb 17-23</p>	<p>Chapter 4</p>	<p>To Do:</p> <ul style="list-style-type: none"> • Complete Chapter 3 portion of Continuing Payroll Problem A on page 3-65. Add to the paper payroll register at the back of your text that you utilized for Chapter 2 portion of this problem. Hold on to this—you will continue working on this problem thru Chapter 6. • In CNOW transfer your answers and submit for feedback. Any errors should be corrected on your paper register before you continue to the next chapter. Hold on to this—you will continue working on this problem thru Chapter 6. <hr/> <p>Read Chapter 4 – Income Tax Withholding. In Blackboard (Lessons, Chapter 4):</p> <ul style="list-style-type: none"> • 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 in CengageNOW. I recommend working them in the book 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 want to see how you got your incorrect answer. Click under Lessons, Chapter 4, Ch 4 HW Probs A. Click on each question number at the left. You have the option to click “check my work” at the bottom right side of the screen 3 times after answering each question and proceeding to the next. DO NOT click “Submit for grading” or your entire homework assignment will be submitted, including questions you haven’t answered yet. • Complete & post response to Week 6 Discussion Board topic & reply to two other students’ posts. <p>Chapter 3 Test available Tuesday, Feb. 16-- Tuesday, Feb. 23</p> <p>All week 6 assignments are due by midnight, Tuesday Feb. 23.</p>	<p>*1,2,5 **a,b,c</p>

Date	Chapter	Content; Assignments; Tests; Due Dates	*Competency Area **General Ed. Competency
Week 7 Feb 24-Mar 1	Chapter 4	<p>To Do:</p> <p>Chapter 4 (continued) -- Income Tax Withholding</p> <p>In Blackboard (Lessons, Chapter 4):</p> <ul style="list-style-type: none"> Review PowerPoint slides & chapter notes for Chapter 4. Complete Chapter 4 Series B problems 4-1B thru 4-8B, 4-10B & 4-11B in CengageNOW. I recommend working them in the book 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 want to see how you got your incorrect answer. Click under Lessons, Chapter 4, Ch 4 HW Probs B. Click on each question number at the left. You have the option to click "check my work" at the bottom right side of the screen 3 times after answering each question and proceeding to the next. DO NOT click "Submit for grading" or your entire homework assignment will be submitted, including questions you haven't answered yet. <p>All week 7 assignments are due by midnight, Tuesday Mar 1.</p>	*1,2,5 **a,b,c

Date	Chapter	Content; Assignments; Tests; Due Dates	*Competency Area **General Ed. Competency
<p>Week 8 Mar 2-8</p>	<p>Chapter 5</p>	<p>To Do:</p> <ul style="list-style-type: none"> • Complete Chapter 4 portion of Continuing Payroll Problem A on page 4-67. Add to the paper payroll register at the back of your text that you utilized for Chapter 2 portion of this problem. Note that some employees are contributing to a simple retirement plan. Review how this affects their federal income tax withheld. Hold on to this—you will continue working on this problem thru Chapter 6. • In CNOW transfer your answers and submit for feedback. Any errors should be corrected on your paper register before you continue to the next chapter. Hold on to this—you will continue working on this problem thru Chapter 6. <hr/> <p>Read Chapter 5 – Unemployment Compensation Taxes. In Blackboard (Lessons, Chapter 5):</p> <ul style="list-style-type: none"> • View PowerPoint slides for Chapter 5; utilize the Chapter 5 notes. • Complete Chapter 5 Series A problems 5-1A thru 5-14A, 5-16A & 5-17A in CengageNOW. I recommend working them in the book 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 want to see how you got your incorrect answer. Click under Lessons, Chapter 5, Ch 5 HW Probs A. Click on each question number at the left. You have the option to click “check my work” at the bottom right side of the screen 3 times after answering each question and proceeding to the next. DO NOT click “Submit for grading” or your entire homework assignment will be submitted, including questions you haven’t answered yet. • Complete & post response to Week 8 Discussion Board topic & reply to two other students’ posts. <p>• Chapter 4 Test available Tuesday, Mar 1--Tuesday, Mar 8.</p> <p>All week 8 assignments are due by midnight Tuesday Mar. 8.</p>	<p>*1,2,5 **a,b,c</p>

Date	Chapter	Content; Assignments; Tests; Due Dates	*Competency Area **General Ed. Competency
Week 9 March 9-15	Chapter 5	<p><u>To Do:</u></p> <p>Chapter 5 – (continued) Unemployment Compensation Taxes</p> <p>In Blackboard (Lessons, Chapter 5):</p> <ul style="list-style-type: none"> • Review PowerPoint slides & chapter notes for Chapter 5. • Complete Chapter 5 Series B problems 5-1B thru 5-14B, 5-16B & 5-17B in CengageNOW. I recommend working them in the book 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 want to see how you got your incorrect answer. Click under Lessons, Chapter 5, Ch 5 HW Probs B. Click on each question number at the left. You have the option to click “check my work” at the bottom right side of the screen 3 times after answering each question and proceeding to the next. DO NOT click “Submit for grading” or your entire homework assignment will be submitted, including questions you haven’t answered yet. <p>All week 9 assignments are due by midnight, Tuesday Mar. 15 at midnight.</p>	*1,2,5 **a,b,c
<p>Note: Students who withdraw on or before Monday, March 21 receive a grade of “W”</p>			

Date	Chapter	Content; Assignments; Tests; Due Dates	*Competency Area **General Ed. Competency
Week 10 Mar 16-22	Chapter 6	<p><u>To Do:</u></p> <ul style="list-style-type: none"> • Complete Chapter 5 portion of Continuing Payroll Problem A on page 5-55. Add to the paper payroll register at the back of your text that you utilized for Chapter 2 portion of this problem. Hold on to this—you will continue working on this problem thru Chapter 6. • In CNOW transfer your answers and submit for feedback. Any errors should be corrected on your paper register before you continue to the next chapter. Hold on to this—you will continue working on this problem thru Chapter 6. <hr/> <p>Read Chapter 6 – Analyzing and Journalizing Payroll Transactions.</p> <p>In Blackboard (Lessons, Chapter 6):</p> <ul style="list-style-type: none"> • View PowerPoint slides for Chapter 6. • Complete Chapter 6 Series A problem 6-16A (at a minimum) in CengageNOW. Other problems are available should you choose to do them. Only 6-16A is required. I recommend journalizing and posting your entries by hand; then key it into CengageNOW. Click under Lessons, Chapter 6, Ch 6 HW Probs A. It may be necessary for you to turn in the paper problem if we have problems with CengageNOW. So please hold on to this problem until further instructions are given. • Complete & post response to Week 10 Discussion Board topic & reply to two other students' posts. <p>• Chapter 5 Test available Tuesday, March 15 – Tuesday, March 22</p> <p>All week 10 assignments are due by midnight, Tuesday Mar. 22.</p>	*6 **a,b,c

Date	Chapter	Content; Assignments; Tests; Due Dates	*Competency Area **General Ed. Competency
Week 11 March 23-April 5	Chapter 6	<p><u>To Do:</u></p> <p>Chapter 6 – (continued) Analyzing and Journalizing Payroll Transactions</p> <p>In Blackboard (Lessons, Chapter 6):</p> <ul style="list-style-type: none"> ○ Review PowerPoint slides & chapter notes for Chapter 6. ○ Complete Chapter 6 Series B problem 6-16B (at a minimum) in CengageNOW. Other problems are available should you choose to do them. Only 6-16B is required. I recommend journalizing and posting your entries by hand; then key it into CengageNOW. Click under Lessons, Chapter 6, Ch 6 HW Probs B. It may be necessary for you to turn in the paper problem if we have problems with CengageNOW. So please hold on to this problem until further instructions are given. <p style="background-color: yellow;">All week 11 assignments are due by midnight, Tuesday Apr. 5.</p>	*6 **a,b,c

<p>Week 12 April 6-12</p>	<p>Chapter 6</p>	<p>To Do:</p> <ul style="list-style-type: none"> • Complete Chapter 6 portion of Continuing Payroll Problem A on page 6-80. Add to either the paper payroll register at the back of your text or use the Excel file you utilized for Chapter 2 portion of this problem. • In CNOW transfer your answers and submit for feedback. <hr/> <p>In Blackboard (Lessons, Chapter 6):</p> <ul style="list-style-type: none"> ○ Chapter 6 Test available Tuesday, Apr 5--Tuesday, Apr 12. Please note that chapter 6 test has <u>two parts</u>: 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. <u>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.</u> Make sure you save all your changes, then drop it in the appropriate drop box. <p>All week 12 assignments are due by midnight, Tuesday, Apr 12</p>	<p>*1,2,3,4,5,6 **a,b,c</p>

Date	Chapter	Content; Assignments; Tests; Due Dates	*Competency Area **General Ed. Competency
		<p>HAPPY SPRING BREAK! March 28--April 3</p> <p>Study for your Final Proctored Exam which is next week.</p> <p>The exam will consist of multiple choice questions from Chapters 1-6.</p> <p>Please send your instructor an email by noon Monday, April 11 to schedule which of these dates you will take your proctored exam. If you are enrolled in both online classes with this instructor, you will have ample time to take both proctored tests.</p>	
<p>Week 13</p> <p>April</p> <p>13-19</p>	<p>Chapters 1-6 and Computerized Payroll Project</p>	<p><u>To Do:</u></p> <ul style="list-style-type: none"> Take the Proctored Final Exam on Chapters 1-6 in person: <u>Wednesday April 13 at 1 pm on the Vidalia Campus, Gillis Building, Room 839</u> <u>OR</u> <u>Thursday April 14 at 3 pm on the Swainsboro Campus, Bldg 8, Room 8141.</u> <p>If you are enrolled in two online classes with this instructor, you will have ample time to take both proctored exams.</p> <p><u>To Do (Lessons, Computerized Payroll Project)</u></p> <ul style="list-style-type: none"> Pages A-2 thru 9--Complete 10/9/15 payroll and submit in CNOW Pages A-10 thru 12--Complete 10/23/15 payroll and submit in CNOW <p>All week 13 assignments are due by midnight Tuesday, April 19.</p>	<p>*1,2,3,4,5,6 *a,b,c</p>

Date	Chapter	Content; Assignments; Tests; Due Dates	*Competency Area **General Ed. Competency Ed. Competency
Week 14 April 20-26	Computerized Payroll Project	<p><u>To Do (Lessons, Computerized Payroll Project)</u></p> <ul style="list-style-type: none"> • Pages A-12 & 13--Complete 11/6/15 payroll and submit in CNOW • Pages A-13 & 14--Complete 11/13/15 payroll and submit in CNOW. • Page A-14 & 15--Complete 11/20/15 payroll and submit in CNOW. <p>All week 14 assignments are due by midnight Tuesday, April 26.</p>	*1,2,3,4,5,6 **a,b,c
Week 15 April 27- May 3	Computerized Payroll Project	<p><u>To Do:</u></p> <ul style="list-style-type: none"> • Pages A-16 & 17--Complete 12/4/15 payroll and submit in CNOW. • Pages A-17 & 18--Complete 12/14/15 payroll and submit in CNOW. • Pages A-18 & 19--Complete 12/18/15 payroll and submit in CNOW. <p>All week 15 assignments are due by midnight Tuesday, May 3.</p>	*1,2,3,4,5,6 **a,b,c

* ACCT 1130 Course Competencies:

1. Payroll Tax Laws
2. Payroll Tax Forms
3. Payroll and Personnel Records
4. Computing Wages and Salaries
5. Taxes Affecting Employees & Employers
6. Analyzing and Journalizing Payroll Transactions

**General Education Core 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.

**ACCT 1130 DISCUSSION BOARD
GRADING RUBRIC**

Criteria Weight	Exceptional 100	Proficient 90	Satisfactory 70	Poor 50	Unacceptable 0
Grammar/ Spelling 25.00 %	<ul style="list-style-type: none"> No grammatical or spelling errors <p>(25 points)</p>	<ul style="list-style-type: none"> Grammatical and spelling errors are few and cause no comprehension problems. <p>(22.5 points)</p>	<ul style="list-style-type: none"> Grammatical and spelling errors cause the reader to reread many parts of the post. <p>(17.5 points)</p>	<ul style="list-style-type: none"> Grammatical and spelling errors are frequent making posts confusing to read and comprehend. <p>(12.5 points)</p>	<ul style="list-style-type: none"> Grammatical and spelling errors are so numerous that the post is hard or impossible to comprehend.
Posts & Word Count 25.00%	<ul style="list-style-type: none"> Posts early to allow time to read and reply Publishes at least one original post and at least one reply 125 - 150 words in main thread <p>(25 points)</p>	<ul style="list-style-type: none"> Posts early to allow others time to read and reply Publishes one post and one reply 80 – 124 words in main thread <p>(22.5 points)</p>	<ul style="list-style-type: none"> Posts at the last minute without allowing enough time for others to read and reply. Publishes one post and no replies 26 – 79 words in main thread <p>(17.5 points)</p>	<ul style="list-style-type: none"> Posts at the last minute without allowing enough time for others to read and reply. Publishes no posts and one reply 0-25 words in main thread <p>(12.5 points)</p>	<ul style="list-style-type: none"> Publishes no posts or replies
Critical Thinking NO COPYING AND PASTING FROM WEBSITES. If any information comes from a website it must be cited as a resource. 25.00%	<ul style="list-style-type: none"> Content provides a thorough frame of reference for comprehending the solution; an original solution is provided. Numerous Resources listed <p>(25 points)</p>	<ul style="list-style-type: none"> Content provides appropriate factual data but is not original or complete to solve problem or topic. Resources listed <p>(22.5 points)</p>	<ul style="list-style-type: none"> Content attempts to solve problem or topic but is too vague or disorganized to completely comprehend solution. Few resources listed <p>(17.5 points)</p>	<ul style="list-style-type: none"> Content is not a realistic solution to the problem or topic. One resource listed <p>(12.5 points)</p>	<ul style="list-style-type: none"> Content fails to offer a conscientious solution to selected problem or topic. No resource listed
Explanation 25.00%	<ul style="list-style-type: none"> All Steps are covered. Questions are answered correctly. <p>(25 points)</p>	<ul style="list-style-type: none"> Most Steps are covered and answered correctly. <p>(22.5 points)</p>	<ul style="list-style-type: none"> Most steps are covered but not answered correctly. <p>(17.5 points)</p>	<ul style="list-style-type: none"> Less than half of the steps are covered and answered correctly. <p>(12.5 points)</p>	<ul style="list-style-type: none"> Less than half of the steps are covered and not answered correctly.

NOTE: A GRADE OF ZERO WILL BE ASSIGNED FOR ANY DISCUSSION BOARDS NOT COMPLETED BY THE DUE DATES. THESE CANNOT BE POSTED LATE.

****INSTRUCTOR RESERVES THE RIGHT TO ADJUST DISCUSSION BOARD REQUIREMENTS AT ANY TIME DURING THE SEMESTER.**