

BBK 52.1 Course Outline as of Fall 2011**CATALOG INFORMATION**

Dept and Nbr: BBK 52.1 Title: PAYROLL RECORD KEEPING

Full Title: Payroll Record Keeping and Reporting

Last Reviewed: 1/23/2023

| Units | | Course Hours per Week | | Nbr of Weeks | Course Hours Total | |
|---------|------|-----------------------|------|--------------|--------------------|-------|
| Maximum | 3.00 | Lecture Scheduled | 3.00 | 17.5 | Lecture Scheduled | 52.50 |
| Minimum | 3.00 | Lab Scheduled | 0 | 8 | Lab Scheduled | 0 |
| | | Contact DHR | 0 | | Contact DHR | 0 |
| | | Contact Total | 3.00 | | Contact Total | 52.50 |
| | | Non-contact DHR | 0 | | Non-contact DHR | 0 |

Total Out of Class Hours: 105.00

Total Student Learning Hours: 157.50

Title 5 Category: AA Degree Applicable

Grading: Grade or P/NP

Repeatability: 00 - Two Repeats if Grade was D, F, NC, or NP

Also Listed As:

Formerly: BBK 85.7

Catalog Description:

A comprehensive course on payroll including record keeping, payroll accounting, federal and state reporting, laws governing payroll, and computerized payroll systems.

Prerequisites/Corequisites:**Recommended Preparation:**

Eligibility for ENGL 100 or ESL 100 and Course Completion of CS 101A (or CIS 101A) and Course Completion of BBK 50

Limits on Enrollment:**Schedule of Classes Information:**

Description: A comprehensive course on payroll including record keeping, payroll accounting, federal and state reporting, laws governing payroll, and computerized payroll systems. (Grade or P/NP)

Prerequisites/Corequisites:

Recommended: Eligibility for ENGL 100 or ESL 100 and Course Completion of CS 101A (or CIS 101A) and Course Completion of BBK 50

Limits on Enrollment:
Transfer Credit: CSU;
Repeatability: Two Repeats if Grade was D, F, NC, or NP

ARTICULATION, MAJOR, and CERTIFICATION INFORMATION:

| | | | |
|----------------------|----------------------|----------------------|-----------|
| AS Degree: | Area | Effective: | Inactive: |
| CSU GE: | Transfer Area | Effective: | Inactive: |
| IGETC: | Transfer Area | Effective: | Inactive: |
| CSU Transfer: | Transferable | Effective: Fall 1999 | Inactive: |
| UC Transfer: | | Effective: | Inactive: |

CID:

Certificate/Major Applicable:

Both Certificate and Major Applicable

COURSE CONTENT

Outcomes and Objectives:

Upon completion of this course, students will be able to:

1. Explain and utilize federal and state payroll tax regulations.
2. Interpret and apply current California and federal tax rates.
3. Compute deductions and maintain an accurate payroll register to satisfy federal and state laws.
4. Produce accurate accounting records related to payroll, including:
 - A. Salary and wage expense accounts
 - B. Taxes payable
 - C. Payroll bank account
5. Evaluate payroll records to determine appropriate tax deductions.
6. Compile reports, make deposits and pay taxes required by law.
7. Use manual and computerized payroll systems to maintain a payroll register.
8. Design reports, write payroll checks and reconcile payroll accounts.
9. Prepare federal and state payroll tax forms and returns.

Topics and Scope:

1. Fair Labor Standards Act (Federal)
2. California employment laws, administrative agencies, and enforcement
3. Employee or independent contractor, exempt employees
4. Methods of timekeeping
5. Methods of compensation
6. Finding California and federal payroll tax rates on the Internet
7. Computing federal and state deductions -- employee
8. Computing federal and state payroll taxes -- employer
9. Maintaining the payroll register
10. Forms and filing dates for making tax deposits
11. General journal entries for:

- a. Salary and wage expense
- b. Income and FICA taxes payable
- c. Employer payroll taxes
- d. Payment of payroll taxes
12. Entering payroll records on a computerized system
13. Maintain the computerized payroll register
14. Prepare reports
15. Write payroll checks
16. Reconcile the payroll bank account
17. Filing forms 940 and 941 electronically
18. Prevention and detection of fraud, internal controls, data privacy
19. Coordinating the distribution of paychecks
20. Workers compensation laws
21. Audit procedures

Assignment:

1. Read 15 to 30 pages per week
2. Weekly exercises
3. 3 to 5 quizzes and exams
4. Comprehensive practice sets:
 - a. Manual payroll register and reports
 - b. Computerized payroll register and reports
5. Case studies and simulations

Methods of Evaluation/Basis of Grade:

Writing: Assessment tools that demonstrate writing skills and/or require students to select, organize and explain ideas in writing.

None, This is a degree applicable course but assessment tools based on writing are not included because skill demonstrations are more appropriate for this course.

Writing
0 - 0%

Problem Solving: Assessment tools, other than exams, that demonstrate competence in computational or non-computational problem solving skills.

Weekly exercises, practice sets

Problem solving
20 - 40%

Skill Demonstrations: All skill-based and physical demonstrations used for assessment purposes including skill performance exams.

Computer printouts, simulations, and case studies

Skill Demonstrations
20 - 40%

Exams: All forms of formal testing, other than skill performance exams.

Exams and quizzes to contain completion, computations, objective questions, and computer simulation

Exams
40 - 50%

Other: Includes any assessment tools that do not logically fit into the above categories.

Attendance and participation

Other Category
0 - 10%

Representative Textbooks and Materials:

Payroll Accounting, A Complete Guide, by Giove. Published by Houghton Mifflin, 2011.
Payroll Accounting, by Bieg and Keeling. Published by South-Western College Pub., 2011.
Klooster and Allen's Computerized Payroll Accounting Simulation, Lawson Supply, Quickbooks, 2011.