

BBK 52.1 Course Outline as of Fall 2001

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 | 17.5 | 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:
Basic computer skills including Windows, Internet usage, and mouse; or CIS 101A. Eligibility for ENGL 100 or ESL 100.

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: Basic computer skills including Windows, Internet usage, and mouse; or CIS 101A. Eligibility for ENGL 100 or ESL 100.

Limits on Enrollment:

Transfer Credit: CSU;

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

ARTICULATION, MAJOR, and CERTIFICATION INFORMATION:

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|-------------------|----------------------|------------|-----------|
| AS Degree: | Area | Effective: | Inactive: |
| CSU GE: | Transfer Area | Effective: | Inactive: |

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|---------------|----------------------|------------|-----------|
| IGETC: | Transfer Area | Effective: | Inactive: |
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| CSU Transfer: | Transferable | Effective: | Fall 1999 | Inactive: |
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| UC Transfer: | Effective: | Inactive: |
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CID:

Certificate/Major Applicable:

Both Certificate and Major Applicable

COURSE CONTENT

Outcomes and Objectives:

Upon completion of this course, the student will be able to:

1. Compute deductions and maintain an accurate payroll register to satisfy federal and state laws.
2. Produce accurate accounting records related to payroll, including:
 - A. Salary and wage expense accounts
 - B. Taxes payable
 - C. Payroll bank account
3. Access and interpret current California and federal tax rates and bases on the Internet.
4. Evaluate payroll records to determine appropriate tax deductions.
5. Compile reports, make deposits and pay taxes required by law.
6. Use a computerized payroll system to maintain a payroll register.
7. Design reports, write payroll checks and reconcile the payroll.
8. Plan with others in the company to ensure cash is available to pay taxes, make deposits, and pay employees.

Topics and Scope:

1. Fair Labor Standards Act (Federal)
2. California employment laws
3. Methods of timekeeping
4. Methods of compensation
5. Finding California and federal payroll tax rates on the Internet
6. Computing federal and state deductions
7. Computing federal and state payroll taxes
8. Maintaining the payroll register
9. Forms and filing dates for making employees tax deposits
10. Forms and filing dates for paying employer taxes

11. General journal entries for:
 - A. Salary and wage expense
 - B. Income and FICA taxes payable
 - C. Employer payroll taxes
12. Accounting for accrued wages and salaries and taxes payable
13. Reconciling the payroll bank account
14. Entering payroll records on a computerized system
15. Maintain the computerized payroll register
16. Prepare reports
17. Write payroll checks
18. Reconcile the payroll bank account
19. Filing forms 940 and 941 electronically
20. Prevention and detection of fraud
21. Coordinating with the accountant to make timely deposits to the payroll bank account
22. Coordinating the distribution of paychecks

Assignment:

Practice sets (manual and computerized), case studies, simulations, auditing payroll records.

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.

Lab reports

Writing
5 - 20%

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

Homework problems, Quizzes, Exams, Report generation

Problem solving
20 - 40%

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

Class performances, Computer printouts, simulation, and case study.

Skill Demonstrations
20 - 50%

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

Completion, Computations, objective ques. computer simulation

Exams
15 - 30%

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

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| Attendance |
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| Other Category 5 - 10% |
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Representative Textbooks and Materials:

PAYROLL ACCOUNTING A COMPLETE GUIDE TO PAYROLL, Giove, Houghton Mifflin, 1998

PAYROLL ACCOUNTING, Bieg and Keeling, South-Western College Pub., 1998

KLOOSTER AND ALLEN'S COMPUTERIZED PAYROLL ACCOUNTING SOFTWARE

PAYROLL SIMULATION SOFTWARE, Lawson Supply, Quickbooks, 1998