

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

- 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.