

**BBK 52.1 Course Outline as of Fall 2017****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 or Concurrent Enrollment in 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 or Concurrent Enrollment in BBK 50

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

## **ARTICULATION, MAJOR, and CERTIFICATION INFORMATION:**

<b>AS Degree:</b>	<b>Area</b>	Effective:	Inactive:
<b>CSU GE:</b>	<b>Transfer Area</b>	Effective:	Inactive:
<b>IGETC:</b>	<b>Transfer Area</b>	Effective:	Inactive:
<b>CSU Transfer:</b>	Transferable	Effective: Fall 1999	Inactive:
<b>UC Transfer:</b>		Effective:	Inactive:

### **CID:**

#### **Certificate/Major Applicable:**

Both Certificate and Major Applicable

## **COURSE CONTENT**

### **Student Learning Outcomes:**

At the conclusion of this course, the student should be able to:

1. Identify, interpret, and use federal and state payroll tax laws.
2. Compute, pay, and record payroll including taxes and deductions.
3. Prepare computerized and manual payroll records and reports.
4. Prepare federal and state payroll tax returns and forms.
5. Record journal entries on all payroll transactions and integrate internal control procedures into all phases of the payroll process.

### **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:**

- I. Fair Labor Standards Act (Federal)
- II. California Employment Laws, Administrative Agencies, and Enforcement
- III. Employee or Independent Contractor, Exempt Employees

- IV. Methods of Timekeeping
- V. Methods of Compensation
- VI. Finding California and Federal Payroll Tax Rates on the Internet
- VII. Computing Federal and State Deductions -- Employee
- VIII. Computing Federal and State Payroll Taxes -- Employer
- IX. Maintaining the Payroll Register
- X. Forms and Filing Dates for Making Tax Deposits
- XI. General Journal Entries for:
  - A. Salary and wage expense
  - B. Income and FICA taxes payable
  - C. Employer payroll taxes
  - D. Payment of payroll taxes
- XII. Entering Payroll Records on a Computerized System
- XIII. Maintaining the Computerized Payroll Register
- XIV. Preparing Reports
- XV. Writing Payroll Checks
- XVI. Reconciling the Payroll Bank Account
- XVII. Filing Forms 940 and 941 Electronically
- XVIII. Prevention and Detection of Fraud, Internal Controls, Data Privacy
- XIX. Coordinating the Distribution of Paychecks
- XX. Workers Compensation Laws
- XXI. Audit Procedures

**Assignment:**

1. Read 15 to 30 pages per week
2. Weekly exercises
3. Quizzes and exams (3 - 5)
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 - 60%

**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 2016. 26th ed. Bieg, Bernard and Toland, Judith. Cengage. 2015

Quickbooks 2015

Instructor prepared materials