

**BBK 52.1 Course Outline as of Fall 2024****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	6	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:**

In this course, students will receive comprehensive training in 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 EMLS 100 (formerly ESL 100) and Course Completion or Concurrent Enrollment in BBK 50

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

Description: In this course, students will receive comprehensive training in 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 EMLS 100 (formerly ESL 100) and Course



11. Audit payroll registers to the employee's earning records.
12. Complete payroll related general journal entries and adjusting entries.
13. Compile reports, make deposits and pay taxes required by law.
14. Customize reports, write, or print payroll checks and reconcile and close payroll accounts.
15. Prepare federal and state payroll tax forms and returns.

## **Topics and Scope:**

- I. Legal Framework Specific to Payroll Accounting
- II. Fair Labor Standards Act (Federal)
- III. California Employment Laws, Administrative Agencies, and Enforcement
- IV. Ethical Guidelines for Payroll Accounting
- V. Contemporary Payroll Practices
- VI. Employee or Independent Contractor, Exempt and Nonexempt Employees
- VII. Pay Records and Employee File Maintenance
- VIII. Gross Pay Computation
  - A. Minimum wage for nonexempt workers
  - B. Gross pay for different pay bases
  - C. Overtime pay in various situations
  - D. Pay methods
  - E. Special pay situations
- IX. Fringe Benefits and Voluntary Deductions
  - A. Cafeteria plan
  - B. Exclusion rules
  - C. Valuation rules
  - D. Pre-tax deductions
  - E. Post-tax deductions
  - F. Rules for withholding, depositing, and reporting benefits
- X. Determination of Federal Income Tax Withholdings
- XI. Computation of Employee's Obligation of Federal and State Payroll Taxes
- XII. Computation of Employer's Obligation of Federal and State Payroll Taxes
- XIII. Maintaining the Payroll Register and Pay Methods
- XIV. Reporting Requirements for Employer Tax Deposits
- XV. Payroll Related General Journal Entries
  - A. Employee pay-related journal Entries
  - B. Employer payroll-related journal entries
  - C. Other payroll-related journal entries
  - D. Payroll accruals and reversals
- XVI. Computerized Payroll System
  - A. Setting up payroll information
  - B. Maintaining the computerized payroll register
  - C. Entering times and hours worked
  - D. Processing pay checks
  - E. Preparing payroll reports
  - F. 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. Audit Procedures

## **Assignment:**

1. Assigned reading
2. Weekly exercises
3. Quizzes, midterm, and final exam
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; comprehensive practice sets

Problem solving  
20 - 40%

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

Payroll reports; case studies and simulations

Skill Demonstrations  
20 - 40%

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

Quizzes, midterm, and final exam

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 2022. 8th ed. Landin and Schirmer, McGraw Hill. 2021.  
Instructor prepared materials