



**TRINITY VALLEY COMMUNITY COLLEGE
MASTER SYLLABUS**

Course Title:

Payroll and Business Tax Accounting

Course Prefix and Number:

ACNT 1329

Department – Division:

Business and Computer Science

Course Type – select from one of the following categories.

- Academic General Education Course (from ACGM – but not in TVCC Core)
- Academic TVCC Core Course
- WECM Courses

Semester Credit Hours: Lecture Hours: Lab/other hours

Semester Credit Hours	Lecture Hours	Lab/Other* Hours
3	3	0

Other hours include practicum, clinical or other types of non-lecture instruction. *If other, please specify: _____

Course Catalog Description

A study of payroll procedures, taxing entities and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. Develop personnel and payroll records that provide the information required under current laws and processes payroll data and tax data and prepare reports.

Prerequisites/co requisites

NONE

Topical Outline

1. The Need for Payroll and Personnel Records
2. Computing Wages and Salaries
3. Social Security Taxes
4. Income Tax Withholding
5. Unemployment Compensation Taxes
6. Analyzing and Journalizing Payroll Transactions
7. Payroll Project

Course Learning Outcomes

1. To develop marketable skills in Accounting and related clerical activities.
2. To acquire an understanding of Accounting principles and terminology.
3. To develop desirable work habits and attitudes needed for success in business.
4. To understand how the basic principles of Accounting may be applied to personal and business use activities.
5. To contribute to general education an understanding of common economic concepts and the language of business.
6. To appreciate the opportunities business offers in a free enterprise system.
7. Develop personnel and payroll records that provide the information required under current laws and process payroll data and tax data and prepare reports

Relationship to General Education Outcomes – In addition to the core competencies, Trinity Valley Community College has established ten general education goals which specify knowledge and skills that students should gain from completing courses in the various component areas of the core curriculum. Information regarding curriculum and assessment as a means for the improvement of student learning through the general education component. (Select all that apply.)

Mark with an "X"	General Education Outcome
	A. To communicate clearly and effectively in both oral and written English.
	B. To improve reading skills focused on comprehending, analyzing, interpreting, and evaluating printed materials.
X	C. To understand mathematical information and utilize mathematical skills.
	D. To demonstrate qualitative and quantitative critical thinking skills.
	E. To understand and appreciate cultural and ethnic diversity.
	F. To utilize computer based technology in accessing information, solving problems, and communicating.
	G. To recognize and evaluate artistic achievements in the visual and performing arts.

X	H. To improve basic understanding of political, economic, and social systems.
	I. To demonstrate knowledge of the physical universe and living systems.
	J. To develop skills and strategies to become an engaged learner.

Required Text(s)

Payroll Accounting 2007, 17th Edition, Bieg, Bernard, Cengage-Thomson Learning

Optional Text(s)

none

Material/Technology to be supplied by the student.

Internet tools will be utilized in the completion of this course.

Course Requirements/Grading System

METHODS OF INSTRUCTION: Instruction will be by lecture/computerization/demonstration/discussion of Accounting problems with emphasis on student teacher interaction.

METHODS OF EVALUATION: Students will be evaluated by written/computerized projects/evaluations of their knowledge of the Accounting Principles that deal with the facts, theories, principles and application of Generally Accepted Accounting Principles.

Approvals – the contents of this document have been reviewed and are found to be accurate.

Prepared by	Signature	Date
Department Head	Signature	Date
Division Chair	Signature	Date
Vice President	Signature	Date