



Master Course Syllabus

ACC 1015 Payroll Accounting

Purpose of Document

This document contains important information about this course's objectives. It may be helpful for you to retain a copy for your records, along with the class specific syllabus. This document will be especially helpful if you decide to later change your course of study.

Pikes Peak State College and the Colorado Department of Higher Education have determined that graduates should have a broad range of learning skills as well as discipline related skills. Both types of skills are detailed below.

Course Description

Covers federal and state employment laws and their effects on personnel and payroll records. The course is non-technical and is intended to give students a practical working knowledge of the current payroll laws and actual experience in applying regulations, including computerized payroll procedures.

Credit Hours: 3

Contact Hours: 45 (Lecture)

Required Course Learning Outcomes:

1. Describe requirements of laws relating to the payment of wages and salaries.
2. Identify the payroll and personnel records required by federal and state laws.
3. Apply basic payroll accounting procedures in computing wages and salaries, payroll deductions, and net pay.
4. Identify requirements to prepare required federal and state returns.
5. Describe coverage for unemployment compensation under the Federal Unemployment Tax Act (FUTA) and the State Unemployment Tax Act (SUTA) including required FUTA and SUTA returns.
6. Create all payroll transactions.
7. Describe payroll accounting software.

Required Topical Outline:

- I. Payroll and personnel records
- II. Wages and salaries

- III. Federal and state taxes
- IV. Unemployment compensation taxes
- V. Payroll transactions
- VI. Computerized payroll accounting