



## Course Outline

2026-2027 Catalog

### ACCT 110 - Accounting for Payroll

#### Catalog Description

**Transfer Status:** NT

**Unit(s):** 3.00

**Lecture:** 51.00 Contact hours/102.00 Out of class hours/153.00 Total hours/3.00 Unit(s)

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**Course Description:** This course introduces students to the payroll function and the necessary record keeping needed to comply with California and federal laws and regulations. Both manual and computer applications are included.

#### Objectives

Upon successful completion of this course, the student should be able to:

1. Calculate gross employee earnings, tax withholding, other payroll deductions, and net pay in accordance with relevant federal and state laws. Analyze, journalize and post payroll transactions into the accounting system applying appropriate payroll principles.
2. Explain the difference between an employee and an independent contractor and the various forms that are required of each.
3. Recognize the difference between exempt and non-exempt employees, who qualifies, pay requirements, overtime requirements, and various types of wages and how to calculate each.
4. Describe the different requirements and procedures for calculating and depositing payroll taxes.
5. Describe and follow employment laws that impact the payroll of a company; including requirements for federal, state, and other government agencies.
6. Create and submit accurate California and federal schedules, forms and supporting documents.
7. Analyze and create the various personnel records and required forms when an employee is hired and terminated.
8. Review other required withholdings, such as retirement plans, garnishments, union dues, and health insurance plans.

#### Course Content

##### Topic Titles / Suggested Time Topic

##### Lecture

| <u>Topics</u>                                         | <u>Lec Hrs</u> |
|-------------------------------------------------------|----------------|
| Fair Labor Standards Act                              | 4.00           |
| Federal Insurance Contributions Act                   | 4.00           |
| Income tax withholding laws                           | 4.00           |
| Recordkeeping requirements                            | 4.00           |
| Fair employment laws                                  | 4.00           |
| Computing gross pay, net pay, W-4's, payroll register | 3.00           |
| Computing Social Security taxes                       | 2.00           |
| Computing income tax withholdings                     | 3.00           |
| Unemployment compensation taxes                       | 3.00           |
| Analyzing and journalizing payroll                    | 4.00           |
| Computerized payroll programs                         | 4.00           |
| Quarterly and annual payroll returns                  | 6.00           |
| State taxes                                           | 3.00           |
| Multi-state payroll                                   | 3.00           |
|                                                       |                |
| <b>Total Hours:</b>                                   |                |
|                                                       | <b>51.00</b>   |

#### Methods of Instruction

- A. Discussion
- B. Homework: Students are required to complete two hours of outside-of-class homework for each hour of lecture
- C. Instructor Demonstrations
- D. Lecture
- E. Multimedia Presentations
- F. Manual and computerized practice sets

#### Methods of Evaluation

- A. Exams/Tests

- B. Quizzes
- C. Homework
- D. Class participation
- E. Written Assignments
- F. Class project - payroll practice sets.

**Examples of Assignments**

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**Reading Assignments**

- 1. Read the "California Employer's Guide" for the current year posted online and be prepared to discuss the employer responsibilities in class.
- 2. Read the chapter on Unemployment Compensation Taxes and be prepared to calculate federal and state unemployment costs.

**Writing Assignments**

- 1. Prepare payroll registers, maintain employees' earnings record, journalize and post payroll and payroll tax entries, complete tax deposit forms, and prepare quarter-end and year-end payroll tax forms for the assigned project.
- 2. Write a two-page memo to the company president explaining your recommendations to effectively manage company policies for compensated leave time. Be prepared to discuss with the class.

**Out-of-Class Assignments**

- 1. Complete homework problems in Excel or a similar spreadsheet program. Print and bring to class prepared to discuss your answers. Be sure to print the formulas.
- 2. Complete homework problems for the Journalizing Payroll Transactions chapter. Bring the assignment to class and be prepared to discuss your answers.

**Recommended Materials of Instruction**

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Bieg B., Toland J. (2024). Payroll Accounting 2024. *Cengage*, 34th. 9780357901052.

**Minimum Qualifications**

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Accounting (Masters Required)

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**Created/Revised by:** Christensen, Patrick

**Date:** 04/07/2025