

Accounting 1240-300
Payroll Accountin
Class Syllabus – Spring 2019
(Instructor Reserves the Right to Make Changes)

Instructor: Amber Fox
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Office Phone: 815-224-0348
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Office Hours: MW 9-10 & 11-12; TH 6-6:30

Prerequisites

None

Required Materials

REQUIRED: PayTrain Fundamentals, American Payroll Association

Course Description

This course is designed to prepare students to handle payroll preparation and record keeping, as well as computation, payment, and reporting of payroll related taxes. Students successfully completing this course will be prepared to sit for the Fundamental Payroll Certification exam offered through the American Payroll Association.

Expected Learning Outcomes

Upon successful completion of the course, the student will be able to;

- 1) Understand various labor laws and how these laws apply to payroll professionals.
- 2) Know how to calculate wages using various methods.
- 3) Understand fringe benefits and be able to properly determine their effect on employee compensation
- 4) Perform all required payroll calculations to determine net pay including deductions such as FICA, federal and state withholding, wage garnishments, and other non-statutory deductions
- 5) Prepare all important payroll related forms such as 940, 941, W-2, W-3, state unemployment forms, and various informational forms including 1099's, W-4, ect
- 6) Understand record keeping requirements for the payroll professional
- 7) Be able to make all the necessary accounting journal entries for a typical payroll system including completing supporting documents such as payroll registers and individual payroll employee records

Grading and Assessment of Student Learning

GRADING		BREAKDOWN	
A	90-100	Exams (4)	70%
B	80-89	Module Assignments (5)	10%
C	70-79	Learn Payroll Tasks (10)	10%
D	60-69	Payroll Project	10%
F	0-59		

Structure of the Class

We have a limited amount of time in which to cover a great deal of information; therefore, we will try to stick to our schedule and cover the material in an organized fashion.

Class time will focus mainly on covering the required material for the Fundamentals of Payroll exam administered through the American Payroll Association. During certain portions of the class you will be asked to log onto your LearnPayroll account and complete various quizzes and assignments after we have finished covering that material in class. I will also supplement the APA material with additional payroll accounting tasks for which you will be assigned specific homework problems..

I encourage you to ask questions as we go along. Your participation will be of benefit not only to you but also to your fellow students as it is an aid in overall learning process.

Attendance Policy

You are expected to attend class regularly. It is imperative that you attend class as much as possible in order to improve your chances of success in this course.

This class will have 14 total class meetings with 12 prior to the withdrawal date and another 2 beyond that. **You may not have more than 2 unexcused absences for any reason during the semester. If you have excessive unexcused absences, the instructor reserves the right to withdraw you from class without prior notification. Any borderline grades will be negatively affected by excessive absences.**

Classroom Rules

A few rules for the classroom:

- 1) ALL cell phones are to be OFF (not vibrate) and PUT AWAY during class. You may check messages during our break.
- 2) Professionalism – Is an important part of the business world and is demanded of those who choose accounting as their career. Part of the learning process involves understanding what is expected of you in class including your behavior and attitudes towards your instructor and fellow students. As part of this class you will be required to be respectful of others, to show courtesy, and to conduct yourself in a professional

manner.

- 3) Promptness – You are expected to be in class and in your seat ON TIME. If you arrive late is it a distraction to others in the class. I reserve the right to ask you to leave if you continue to arrive late.

Instructor Expectations

You should spend the bulk of your time carefully going over the 7 modules as presented in your two workbooks provided by the American Payroll Association. After carefully studying each section, the student should then use the online learning platform, “LearnPayroll” where quizzes, exams, and study aids are provided to help you absorb the material. In addition, the student should work, then re-word all of the study aids until achieving 100% or as close as possible on the assessments within the LearnPayroll system.

YOU SHOULD EXPECT TO SPEND 4 – 6 HOURS PER WEEK STUDYING THE TEXTBOOK AND WORKING ON THE LEARNPAYROLL SYSTEM AS WELL AS YOUR ASSIGNMENTS AS ASSIGNED BY YOUR INSTRUCTOR. Individual time requirements will vary on the student’s ability.

You will be expected to read the chapter and do the homework assignments **BEFORE** we review them in class. We will review the homework assignment after the due date for submitting the homework has passed. You should print out your assignment and bring a copy with you to class. I encourage students to make all necessary corrections to their homework assignments as we review the answers. **Please bring a red pen or pencil to class to make corrections to your homework solutions based upon our review of the problems in class.**

To be successful you should:

- 1) Read the chapter quickly to get a “feel” of the material
- 2) Re-read the chapter a second time much more slowly highlighting specific areas that the author is covering
- 3) Make a note card or other study aid to help commit certain concepts to memory
- 4) Work the problems as assigned. Working and reworking problems will help develop the skill sets necessary to apply the concepts
- 5) Review the solutions to the material assigned. The solutions will be available in Connect as soon as the due date has passed. Rework any problems you struggled with.
- 6) IF YOU ARE HAVING PROBLEMS, MAKE AN APPOINTMENT TO SEE ME, I CANNOT HELP YOU IF YOU DO NOT ASK FOR HELP

Assessment Guidelines

Chapter Assignments

I have supplemented the material covered by the APA with (5) assignments covering various specific payroll functions and areas of importance. While much of the material in these assignments are covered through the APA workbooks, I will occasionally be handing out study material not covered in your APA workbooks and lecturing separately on this additional material in class. It is imperative that you attend classes regularly so as to not miss any of this “extra” material. Each assignment will be worth 20 points and is due according to the schedule attached. See separate instructions under the file entitled “**Course Calendar**” under Course Information in Blackboard for a summary of all of your assignments and the due dates.

Homework solutions will be reviewed in class after the due date of the assignment.

LearnPayroll Assignments

You will be required to complete all quizzes and other supplemental assignments as outlined in the LearnPayroll online software. The assignments are divided among the 10 modules that align with your APA workbooks. The total of all of these assignments will be worth 100 points and are due according to the schedule attached. The specific due dates can be found under the file mentioned above entitled **“Course Calendar”**.

Comprehensive Payroll Project

You will be required to complete a comprehensive payroll project that will cover all important aspects of payroll accounting. The due date for this project is 04-27-17 and will be worth 100 points.

Exams

There will be four exams totaling 700 points. Exam number 4 will be comprehensive in nature covering all course modules.

Exam #1	Modules 1, 2, 3	150 points
Exam #2	Modules 4, 5, 6	150 points
Exam #3	Modules 7, 8, 9, 10	150 points
Exam #4	Modules 1-10	250 points

You will be able to use a calculator **ONLY** for the exams, no other notes or materials. Acceptable calculators are those that do not have communication, camera, or memory capabilities. As such cell phones **WILL NOT** be allowed! A cell phone out during an exam will be grounds for a 0 on that exam!

I will inform the class of the exam make-up prior to the exam. For instance, if the exam contains multiple choice, matching, fill-in-the-blank, essay, or problems. Each exam will be taken during our regularly scheduled class time.

Late Submission Policy

All assignments are due according to the course schedule, unless otherwise specified by the instructor. Late work will not be accepted and will be given a 0.

Work may be submitted early.

If you will miss a scheduled exam you must have preapproval (must contact me prior to class time on the date of the exam) and make an appointment with the Assessment Center for the exam to be made-up. It must be made up within 3 days of the original exam date. I reserve the right to change the original exam prior to a make-up being given. If the student fails to contact the instructor prior to class time on the date of the exam or does not make arrangements to take a make-up exam within the allotted time frame a score of 0 will be given!

Should the student know in advance that they will not be able to take an exam during the allotted week; the student should contact the instructor right away so that the exam can be taken in advance.

Extra Credit Policy

Extra credit is not guaranteed; however, I reserve the right to add additional assignments or course work as extra credit should I deem it beneficial to the class.

Plagiarism and Cheating Policy

Plagiarism involves using another person's exact words or thoughts without citing the source in your work. Plagiarism is therefore an illegal act that constitutes a type of theft from another individual. Such actions are not tolerated in the business world and will not be tolerated in class. Whenever exact quotes are used, citing the source of the original material is required. Illinois Valley Community College prohibits plagiarism in any form. Students found plagiarizing or cheating in any way will result in a 0 for that particular assignment. Should there be a repeat offense the student will be brought to the attention of the Department Dean and subject to disciplinary actions as determined by the college.

Special Needs

This course is designed to support a diversity of learners. My hope is to create a safe environment for all students. If you want to discuss your learning experience, please talk to me as early in the term as possible. If you know you have, or suspect you have a disability (learning disability, physical disability, or psychiatric disability such as anxiety, depression, bipolar disorder, AD/HD, post-traumatic stress, or others) for which you may need accommodations, please contact the Disability Services Office in B-204. Tina Hardy tina_hardy@ivcc.edu, 224-0284 or Valorie Smith valorie_smith@ivcc.edu, 224-0634 work in that office and can help determine if you are eligible for support.

Withdrawal Policy and Financial Aid

You may be withdrawn from the class in one of two ways:

Instructor Initiated – Based on the attendance requirement outlined above, I reserve the right to withdraw a student from class without prior notification.

Student Initiated – Effective Summer 2011, students will have the ability to initiate a withdrawal from classes. By completing the form in the Records Office or at www.ivcc.edu/withdraw, the student is authorizing IVCC to remove him/her from the course. Entering the student ID number serves as the student's electronic signature. **IVCC has the right to rescind a withdrawal in cases of academic dishonesty or at the instructor's discretion.**

Students should be aware of the impact of a withdrawal on full-time status for insurance purposes and for financial aid. It is highly recommended that students meet with their instructor or with a counselor before withdrawing from a class to discuss if a withdrawal is the best course of action for that particular student. **The last day to withdraw for this class is April 8, 2019. Any student who has not withdrawn from the class after this date will receive a letter grade!**

Communicating with the Instructor

The instructor's contact information is listed above. You may contact me by phone, in person or email. I only respond to emails, calls, texts between the hours of 8AM and 8PM. Any communication received within this time period will be answered as soon as possible or within 24 hours. When contacting the instructor using email, be sure to place your full name in the subject line along with your class number

and section.

Student Email

Should I need to communicate with the class I will send an email to your IVCC account. You are responsible for checking your IVCC email frequently. For information on accessing this account, go to www.ivcc.edu/studenthelpdesk.aspx?id=16712.

Online Requirements

Blackboard

All materials, communication, grades, course documents, and so on will be provided for you through Blackboard. Your instructor will enroll you in your Blackboard class based on the class roster.

Please be sure to check Blackboard each day for announcements from your instructor concerning all important information for this class. Also, be sure to verify that your student email account is working. Important announcements may also be emailed to you through Blackboard by your instructor. It is the student's responsibility to ensure that their student email is correct and working properly.

To log in the First Time:

- 1) Go to <http://blackboard.ivcc.edu>
- 2) Follow the instructions

Learnpayroll

Per the instructions above, you will be required to complete certain assignments using this online platform. It is your responsibility to register and monitor your use of this online system.

For any technical issues regarding this system, please contact technical support. Your instructor cannot troubleshoot technical problems with this system.

GENERAL TECHNICAL ASSISTANCE

The center provides individualized academic assistance to all students utilizing computer technology. The Help Desk Support Staff provides assistance to students in person, on the phone, and via e-mail.

Phone:	815-224-0318
Location:	D201
Email:	crc@ivcc.edu
Web Page:	http://www.ivcc.edu/crc
Contact Person:	Michelle Story – Michelle_Story@ivcc.edu

If you need assistance with communication tools or software issues, contact our staff. If you are having trouble with your computer, you will need to contact the manufacturer or the store where you bought it. If you are having trouble with your Internet connection, you should contact your Internet Service Provider (ISP).

In case you are having difficulty logging into Blackboard or accessing your student email, IVCC has set up a "Known Technical Issues" page for your convenience. This page is located at

<http://www.ivcc.edu/its/students/KnownIssues.html>.

Please call 815-224-0555 as soon as you detect a problem during regular campus hours.

Course Calendar

Please see the Course Calendar attached under course information in BlackBoard.