Payroll Accounting, 3rd Edition

Course Syllabus

**Instructor:** Cynthia F. Segura

**Instructional Aide**: Regina Flores

### Course Description

*Payroll Accounting: A Practical, Real-World Approach, 3rd Edition,* provides an innovative, hands-on approach with a unique blend of theory and practical examples and exercises, enabling students to get a thorough understanding of why, how, and when the most widely used payroll accounting functions are performed. The text includes Case Studies, Concepts Reviews and quizzes, practice exercises, Continuing Payroll Projects, and comprehensive capstone projects to be done on either paper or using QuickBooks.

### Course Objectives

By the end of this course, you will be able to:

* Process new employees
* Calculate employee pay
* Determine federal and state income tax withholding
* Understand and apply FICA taxes and voluntary deductions
* Conduct periodic and year-end payroll reporting
* Locate and use key federal and state forms and documents, and identify key dates and timelines

### Course Text

* **Title:** *Payroll Accounting: A Practical, Real-World Approach, 3rd Edition*
* **Author:** Eric A. Weinstein
* **Publisher:** Labyrinth Learning

### Work Standards

* Please arrive on time for each class meeting. Please notify me if you must leave early from any class session.
* Follow the ground rules of the course.

### Ground Rules

* **Two-Minute Rule:** When you work at the computer, don’t struggle with a task that is not working for more than two minutes before asking for help.
* **NDQ Rule:** There are No Dumb Questions in our classroom. All inquiries are welcome.
* **Interruption Rule:** Respectful interruptions are welcome. Feel free to raise your hand to ask a question at any time.

### Evaluation

Your performance in this course is evaluated on your performance in exercises with the following skills:

* Processing employees and calculating employee pay: 35%
* Determining federal and state income tax withholding, and applying FICA taxes and voluntary deductions: 35%
* Conducting period- and year-end payroll reporting, locating and using appropriate state and federal forms and documents, and applying correct timetables: 30%

A final exam will be given.

### Contact Information

You can send me email at csegura@djuhsd.org