PAYROLL TAX ACCOUNTING (ACCT 135)
Fall 2017
Room: R303 (Th 8:30am – 10:20am)

Instructor: Hongtou Hongvilay
E-mail: hongtou.hongvilay@bellevuecollege.edu
Phone: 425-564-2311
Office Location: A254
Office Hours: By Appointment

Instructor: Eric Nacke
E-mail: e.nacke@bellevuecollege.edu
Phone: 425-564-2145
Office Location: R130X
Office Hours: Tuesday and Friday from 10:00 a.m. to 12:30 p.m.

COURSE INFORMATION

REQUIRED TEXT AND MATERIALS

 PAYROLL ACCOUNTING, A PRACTICAL, REAL WORLD APPROACH; 3rd edition 2016, Eric A.
  Weinstein, CPA

 The course content is available through Canvas. You must have access to a PC with Internet
  capabilities.

 Simple calculator

RESOURCES

 Accessing eLab Learning System:
  o Student ELab: http://lms.labyrinthelab.com/addcourse.php?code=eX96Y573-13258
  o Course ID: ACCT 135
  o Course Section: 4009

 Academic Tutoring: C162, (425) 564-2468

 BC Student Services Center

COURSE PREREQUISITES

 Successful completion of Accounting 101 or basic knowledge of Accounting

 Basic computer skills and prior experience with Excel is recommended.

 Able to navigate online resources, attach documents, email.
Basic math and algebra skills

COURSE DESCRIPTION & OUTCOMES

COURSE DESCRIPTION:

Payroll Accounting covers federal laws, skills, procedures, and concepts necessary to calculate and process a company’s payroll. Students learn how to account for payroll transactions, prepare payroll and business tax returns, as well as understand the legal and compliance issues involved with payroll and payroll transactions. Students learn to prepare Form 941, 940, and W-2 and to use a computerized payroll system.

A SUMMARY OF I-BEST

This section of ACCT 135 is part of the I-BEST Bookkeeping Certificate program. I-BEST stands for Integrated Basic Education and Skills Training. It is a program that provides pre-college students the opportunity to begin earning college certificates faster than traditional models.

I-BEST students enroll in professional-technical classes (such as this one) as well as an Academic Skills Class. The Academic Skills Class is taught by a basic skills instructor (Eric Nacke). It focuses on providing academic support and developing essential language and study skills.

The technical course is team taught by a content instructor (Hongtou Hongvilay) and a basic skills instructor (Eric Nacke). The purpose of having two instructors in the class at the same time is to combine their relative areas of expertise. One is an expert in Accounting while the other is an expert in basic skills and language instruction.

Our goal, as your instructors, is to work together to make the lessons as clear and accessible as possible. We will be writing key ideas and vocabulary on the whiteboard, answering and asking questions, guiding individual students, roaming around the classroom, and doing what we can to make the class informative and engaging. Our aim is to help you learn and keep up with the pace of the class. In short, you have the advantage of two instructors for the price of one! If you are interested in finding out more about the I-BEST program, please see Eric after class or during his office hours.

COMBINED COURSE OUTCOMES:

As part of the I-BEST Bookkeeping Certificate Program, this offering of ACCT 135 integrates course outcomes from the Accounting Department and the Basic and Transitional Studies Department. These outcomes are listed together and are incorporated into the curriculum as combined goals that I-BEST instructors seek to help students achieve with equal importance and dedication.
ACCT 135 COURSE OUTCOMES:

- Apply federal and state laws that affect employees and the employer’s payroll operation
- Correctly record payroll transactions
- Compare different methods of wage determination
- Prepare payroll forms required by the state and federal government
- Demonstrate payroll knowledge by manually completing a payroll cycle
- Apply payroll competency by completing a project using a computerized payroll program.
- Evaluate the effect of various employee benefits on the accounting equation

COLLEGE AND CAREER READINESS STANDARDS:

- Integrate and evaluate multiple sources of information presented in different media or formats (e.g., visually, quantitatively) as well as in words in order to apply federal and state laws to payroll operations.
- Read closely to determine what the text of source documents say explicitly and to make logical inferences so as to accurately categorize financial transactions.
- Analyze how a text makes connections among and distinctions between ideas and processes (e.g., comparing and explaining different methods of wage determination).
- Gather relevant information from multiple sources; assess the usefulness of each source in filling out forms; integrate the information into the forms selectively to maintain accuracy.
- Use technology (such as a computerized payroll program) to produce and update a project, taking advantage of the technology’s capacity to link to other information.
- Conduct a research project to answer a question or solve a problem; synthesize multiple sources on the subject, demonstrating understanding of the subject.
- Integrate quantitative or technical analysis with qualitative analysis in a text.

ACHIEVING OUR COURSE OUTCOMES

- Chapter 1-6 will be covered.
- Discussion and lecture to understand and explore Payroll Accounting concepts.
- Exercises to reinforce chapter concepts.
- Chapter homework to reinforce chapter concepts. Homework problems will be assigned on a weekly basis.
- Continuing Payroll Project
- There will be six quizzes, one at the completion of each chapter.
College and Career Readiness Standards will be achieved through the same methods as the course outcomes.

HOW TO SUCCEED IN THIS CLASS:

This is a robust and challenging course. We cover a broad range of payroll tax law as well as the practical application of the payroll cycle. We will cover about one chapter every week or two. In order to succeed in this class it is important that you follow these suggested guidelines:

- READ THE SYLLABUS and make note of important dates for assignments, quizzes and exams on the class schedule. I do not accept late work. Work turned in late will receive a grade of zero.
- READ EACH CHAPTER BEFORE STARTING YOUR HOMEWORK. This will prepare you to understand and complete your homework more efficiently.
- COMPLETE ALL HOMEWORK problems assigned. If needed, do additional problems until you are comfortable with the concepts.
- BE ENGAGED AND ACTIVE IN THE CLASS, checking for any updates, discussions and announcements.
- Practice good time management. In other words, don’t procrastinate. Allow yourself ample time to complete assignments so in the event you have trouble or need my help, you will have time to arrange this.
- ENGAGE IN A STUDY GROUP
- START EARLY ON CLASS ASSIGNMENTS. Don’t procrastinate; allow plenty of time to complete your work.
- MAKE GOOD USE OF THE RESOURCES (drop-in tutoring, textbook companion site, and my office hours).
- You should expect to spend at least 13-15 hours a week on this class. This is a minimum commitment to succeed in this course.

POLICIES & PROCEDURES

ATTENDANCE: It is always in your best interest to arrive on-time to class.

Make up or Late Work: We do not accept late work. Work turned in late will receive a grade of zero. All quizzes are taken online. For this reason, there is no ability to extend the due dates or allow for a make-up quiz. The quizzes are posted several days before the due date allowing students any needed flexibility.

COMMUNICATION RULES: It is important to remember that courtesy and respect are the basic
rules. Everyone has the right to share their thoughts and ideas in an organized and respectful fashion. Class, discussions must remain centered on the course content and the topic currently being discussed. If you have a question or comment outside the current class discussion, please email either of us directly.

CLASSROOM BEHAVIOR: We expect common courtesy and respect in the classroom, regardless if the class is online or on campus. Unacceptable behavior stifles the learning environment. Inappropriate and or disruptive classroom behavior is a violation of the Student Code of Conduct at Bellevue College. The instructor can refer any violation of the Student Code of Conduct to the Vice President of Student Services for possible probation or suspension from Bellevue College. The Student Code of Conduct is located at: http://bellevuecollege.edu/policies/2/2050_Student_Code.asp

Emails: Please email both instructors when you send a message. This helps us to stay coordinated. We respond very quickly to email. You can expect a response within 24-36 hours. Please put the course number and course name in the subject line. This helps us to identify your email quickly. We are active on the course site and will be checking for your emails daily. It is important to us that we are available to you and that you are receiving the support you need to succeed in this class.

GRADING: We do not curve grades. The grade you earn is the grade you get. In addition, there is no extra credit for this course. Generally, we will grade and return assignments on the following class day. This could increase based on the number of assignments received from all classes. Please be patient and know that we are committed to providing feedback as quickly as possible.

BELLEVUE COLLEGE E-MAIL AND ACCESS TO MyBC

All students registered for classes at Bellevue College are entitled to a network and e-mail account. Your student network account can be used to access your student e-mail, log in to computers in labs and classrooms, connect to the BC wireless network and log in to MyBC. To create your account, go to: Create Email

BC offers a wide variety of computer and learning labs to enhance learning and student success. Find current campus locations for all student labs by visiting the Technology Help Desk

BELLEVUE COLLEGE CANVAS

This course will use Canvas as a learning management system. All course content will be provided on the class site. You will submit your homework through Canvas and complete your quizzes on Canvas. You can access Canvas at https://bc.instructure.com. You will use your BC logon and password to access the site. For more information, refer to the Welcome Tutorial provided on the class site.
BELLEVUE COLLEGE VETERAN SERVICES

Bellevue College is committed to the support and success of our veterans. Veteran’s Educational benefits and information is available for chapters 30, 34/30 retired, 31, 32, 33 also known as Post 9-11 35, 1606, 901 and 903. If you are a veteran, be sure to visit the Veterans Office in B125M, 425-564-2220.

AFFIRMATION OF INCLUSION

Bellevue College is committed to maintaining an environment in which every member of the campus community feels welcome to participate in the life of the college, free from harassment and discrimination. We value our different backgrounds at Bellevue College, and students, faculty, staff members, and administrators are to treat one another with dignity and respect.

RELIGIOUS HOLIDAYS

Students who expect to miss classes, examinations, or any other assignments as a consequence of their religious observance should be provided with a reasonable alternative opportunity to complete such academic responsibilities. It is the obligation of students to provide faculty with reasonable notice of the dates of religious holidays on which they will be absent, preferably at the beginning of the term. Students who are absent on days of examinations or class assignments should be offered an opportunity to make up the work without penalty (if they have previously arranged to be absent), unless it can be demonstrated that a makeup opportunity would constitute an unreasonable burden on a member of the faculty. Should disagreement arise over what constitutes an unreasonable burden or any element of this policy, parties involved should consult the department chair, or Dean.

COLLEGE ANTI-DISCRIMINATION STATEMENT (TITLE IX)

Bellevue College does not discriminate on the basis of race or ethnicity; color; creed; national origin; sex; marital status; sexual orientation; age; religion; genetic information; the presence of any sensory, mental, or physical disability; gender identity or veteran status in educational programs and activities which it operates.

For further information and contacts, please consult College Anti-Discrimination Statements.

CHEATING & PLAGIARISM

Cheating, stealing and plagiarizing (using the ideas or words of another as one’s own without crediting the source) are violations of the Student Code of Conduct at Bellevue College. The instructor can refer any violation of the Student Code of Conduct to the Vice President of Student Services for possible probation or suspension from Bellevue College. The Student Code of Conduct
STUDENT CODE OF CONDUCT AND ACADEMIC INTEGRITY
Any act of academic dishonesty, including cheating, plagiarism (using the ideas or words of another as one’s own without crediting the source), and fabrication and inappropriate/disruptive classroom behavior are violations of the Student Code of Conduct at Bellevue College. Examples of unacceptable behavior include, but are not limited to, talking out of turn, arriving late or leaving early without a valid reason, allowing cell phones/pagers to ring, and inappropriate behavior toward the instructor or classmates. The instructor can refer any violation of the Student Code of Conduct to the Dean of Student Success for investigation. Specific student rights, responsibilities, and appeal procedures are listed in the Student Code of Conduct at: Student Code

DISABILITY RESOURCE CENTER (DRC)
The Disability Resource Center serves students with a wide array of learning challenges and disabilities. If you are a student who has a disability or learning challenge for which you have documentation or have seen someone for treatment and if you feel you may need accommodations in order to be successful in college, please contact us as soon as possible.

If you are a person who requires assistance in case of an emergency situation, such as a fire, earthquake, etc., please meet with your individual instructors to develop a safety plan within the first week of the quarter.

If you are a student with a documented autism spectrum disorder, there is an additional access program available to you. Contact Autism Spectrum Navigators. Email and phone number is on the web page. ASN is located in the Library Media Center in D125. The DRC office is located in B132 or you can call our reception desk at 425.564.2498. Deaf students can reach us by Skype: the address is DRCatBC (NOTE: There is no @ sign...it is actually DRCatBC). Please visit our website at Disability Resource Center for application information into our program and other helpful links.

ACCESSIBILITY
The online elements of this course are designed to be welcoming to, accessible to and usable by everyone, including students who are English-language learners, have a variety of learning styles, have disabilities, or are new to online learning. Be sure to let me know immediately if you encounter a required element or resource in the course that is not accessible to you. Also, let me know of changes I can make to the course so that it is more welcoming to, accessible to, or usable by students who take this course in the future.
PUBLIC SAFETY

PUBLIC SAFETY AND EMERGENCIES

Public Safety is located in the K building and can be reached at 425-564-2400 (easy to remember because it’s the only office on campus open 24 hours a day—2400). Among other things, Public Safety serves as our Parking Permits, Lost and Found, and Emergency Notification center. Please ensure you are signed up to receive alerts through our campus alerting system by registering at RAVE Alert Registration.

If you work late and are uneasy about going to your car, Public Safety will escort you to your vehicle. To coordinate this, please phone ahead and let Public Safety know when and where you will need an escort.

Please familiarize yourself with the emergency postings by the door of every classroom and know where to go in the event of an evacuation. Your instructor will be asked if anyone might still be in the building, so check in before you do anything else. Emergency responders will search for anyone unaccounted for.

If a major emergency occurs, please follow these three rules:
1) Take directions from those in charge of the response - We all need to be working together.
2) Do not get in your car and leave campus (unless directed to) - Doing so will clog streets and prevent emergency vehicles from entering the scene. Instead, follow directions from those in charge.
3) In an emergency, call 911 first, then Public Safety.

Please do not hesitate to call Public Safety if you have safety questions or concerns at any time. You may also visit the Public Safety web page for answers to your questions.

FINAL EXAM SCHEDULE AND ACADEMIC CALENDAR

Final Exam Schedule
We will have a comprehensive final during finals week.
Final Exam Schedule

ACADEMIC CALENDAR
The Bellevue College Academic Calendar is separated into two calendars. They provide information about holidays, closures and important enrollment dates such as the finals schedule.

- Enrollment Calendar On this calendar you will find admissions and registration dates and important dates for withdrawing and receiving tuition refunds.
- College Calendar This calendar gives you the year at a glance and includes college holidays, scheduled closures, quarter end and start dates, and final exam dates.
GRADING

Grading Elements and Number of Possible Points

<table>
<thead>
<tr>
<th>Grading Element</th>
<th>Number of Possible Points</th>
<th>% of Total Possible Points</th>
<th>Earned</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter Homework (6 @ 20 pts ea.)</td>
<td>120</td>
<td>95-100%</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>Continuing Payroll Problem (6 @ 20 pts ea.)</td>
<td>120</td>
<td>91-94%</td>
<td>A-</td>
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<tr>
<td>Quizzes (6 @ 50 pts)</td>
<td>300</td>
<td>87-90%</td>
<td>B+</td>
<td></td>
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<tr>
<td>Comprehensive Project</td>
<td>100</td>
<td>83-86%</td>
<td>B</td>
<td></td>
</tr>
<tr>
<td>Comprehensive Final Exam</td>
<td>100</td>
<td>80-82%</td>
<td>B-</td>
<td></td>
</tr>
<tr>
<td>Course Evaluation</td>
<td>20</td>
<td>77-79%</td>
<td>C+</td>
<td></td>
</tr>
<tr>
<td><strong>Total Possible Points</strong></td>
<td><strong>760</strong></td>
<td><strong>73-76%</strong></td>
<td>C</td>
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</tr>
<tr>
<td></td>
<td></td>
<td><strong>70-72%</strong></td>
<td>C-</td>
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<td></td>
<td><strong>65-69%</strong></td>
<td>D+</td>
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<td></td>
<td><strong>62-64%</strong></td>
<td>D</td>
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<td></td>
<td></td>
<td>Less than 62%</td>
<td>F</td>
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Grading Scale

HOMEWORK – All homework assignments will be completed in the Labyrinth eLab site. To complete the assignment, go to http://lms.labyrinthelab.com/addcourse.php?code=eX96Y573-13258. The link will take you to the log in screen in the Labyrinth eLab program. Homework points will be awarded based on completion. If you complete all the problems, you will get full credit for the assignment. **This is true only for Homework Problem Sets A and NOT the Continuing Problem or Project.** Points awarded are based on the Canvas listed points and NOT the points shown in Labyrinth eLab.

CONTINUING PAYROLL PROBLEM (CPP) – This will be completed in Labyrinth eLab. CPP points will be awarded up to 20 points each based on correctness. Points awarded are based on the Canvas listed points and MAY NOT match the awarded points shown in Labyrinth eLab.

COMPREHENSIVE PROJECT CHAPTER 7 – The one-month project will be completed in Labyrinth eLab. Points awarded are based on the Canvas listed points and MAY NOT match the awarded points shown in Labyrinth eLab.

QUIZZES ARE COMPLETED IN CANVAS. You will find the link in each of the chapter modules to complete the quiz. Grades will be automatically reflected in Canvas. Quizzes with problems in addition to multiple choice questions will only show an initial grade that does not include the points for the problems. Once we grade your quiz problems, we will update the Canvas score. This will happen within one week of the quiz due date.

COMPREHENSIVE FINAL – This is taken online and similar to your quizzes. You will find the link in Canvas on the last course module. The final is all multiple choice and the final grade for the exam will appear in the Canvas gradebook upon completion.

COURSE EVALUATION – This will be available around the 5th week of the quarter. You will be notified through Canvas when the evaluation is available. You will need to submit, through the assignment ink in Canvas, confirmation that you completed the evaluation.
DISCUSSIONS offer the opportunity to engage in the learning community and earn extra credit.

**CLASS SCHEDULE**

<table>
<thead>
<tr>
<th>Week</th>
<th>Readings</th>
<th>Discussion Topic</th>
<th>What’s Due</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Week 1</strong> 9/21</td>
<td>Introduction</td>
<td>Introduction to Class Processing a New Employee</td>
<td>Visit the American Payroll Association Website Chapter 1 Reading</td>
</tr>
<tr>
<td><strong>Week 2</strong> 9/28</td>
<td>Chapter 1</td>
<td>Processing a New Employee (Continuation)</td>
<td>Chapter 1 Homework Due 10/5 Chapter 1 Continuing Problem 10/5 Chapter 1 Quiz Due 10/5 Chapter 2 Reading</td>
</tr>
<tr>
<td><strong>Week 3</strong> 10/5</td>
<td>Chapter 2</td>
<td>Calculating Employee Pay</td>
<td>Chapter 2 Homework Due 10/12 Chapter 2 Continuing Problem 10/12 Chapter 2 Quiz Due 10/12 Chapter 3 Reading</td>
</tr>
<tr>
<td><strong>Week 4</strong> 10/12</td>
<td>Chapter 3</td>
<td>Federal &amp; State Income Tax Withholding</td>
<td>Chapter 3 Homework Due 10/19 Chapter 3 Continuing Problem 10/19 Chapter 3 Quiz Due 10/19</td>
</tr>
</tbody>
</table>
| **Week 5** 10/19 | Chapter 3 | Federal & State Income Tax Withholding (Continuation) | |}
<p>| <strong>Week 6</strong> 10/26 | Chapter 4 | FICA Taxes &amp; Voluntary Deductions | Chapter 4 Reading |
| <strong>Week 7</strong> 11/2 | Chapter 4 | FICA Taxes &amp; Voluntary Deductions | Chapter 4 Homework Due 11/2 Chapter 4 Continuing Problem 11/2 Chapter 4 Quiz Due 11/2 |
| <strong>Week 8</strong> 11/9 | Chapter 5 | Federal &amp; State Unemployment Taxes | Chapter 5 Reading Chapter 5 Homework Due 11/9 Chapter 5 Continuing Problem 11/9 Chapter 5 Quiz Due 11/9 |</p>
<table>
<thead>
<tr>
<th>Week 9</th>
<th>Chapter 6</th>
<th>Periodic &amp; Year-End Payroll Reporting</th>
<th>Chapter 6 Reading</th>
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<tbody>
<tr>
<td>11/16</td>
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<td>Chapter 7 Project</td>
<td>Chapter 6 Homework Due 11/16</td>
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<td>Chapter 6 Continuing Problem 11/16</td>
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<td></td>
<td>Chapter 6 Quiz Due 11/16</td>
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<tr>
<td>Week 10</td>
<td>No Class – Thanksgiving break</td>
<td>No Class</td>
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<tr>
<td>11/23</td>
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<tr>
<td>Week 11</td>
<td></td>
<td>Chapter 7 Project</td>
<td>Chapter 7 Project Due 12/1</td>
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<tr>
<td>12/1</td>
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<tr>
<td>Week 12</td>
<td></td>
<td>Final Exam</td>
<td>Final Exam 12/7</td>
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<tr>
<td>12/7</td>
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Note: Assignment particulars and instructions are located on the class site in Canvas. All due dates are reflected on the Canvas calendar. **I reserve the right to modify the schedule, flexibility is a must.**