



Course Syllabus
SEMESTER
School of Business, Hospitality Management and Public Safety

<i>Course Name:</i>	Payroll Accounting
<i>Course & Section Number:</i>	ACC 150-XXX
<i>Meeting Day(s) & Time(s):</i>	
<i>Credits:</i>	
<i>Contact Hours:</i>	3
<i>Instructor's Name:</i>	
<i>Office Hours & Location:</i>	
<i>OCC Phone:</i>	
<i>OCC Email:</i>	
<i>Additional Contact Information:</i>	School of Business, Hospitality Management and Public Safety - (567) 661-7280

Please use only Owens' email for course communications. Include your course section in the subject line (ex. ACC 150-XXX).

Catalog Description: This payroll course is focused on fundamental payroll accounting. This course covers the following topics; payroll record keeping regulations, computations of wages, employee withholdings, employer payroll taxes and regulatory agency reporting requirements. The student will complete a comprehensive payroll project.

Prerequisites/Co-Requisites: Accounting 101

Course Materials

PAYROLL ACCOUNTING - JANINE ROSENTHAL

Verify with the instructor the textbook and edition that will be used for this course.

Inclusive Access

This course features an Inclusive Access product where course materials are delivered digitally on the first day of class and are included in your course fee.

Have questions about Inclusive Access? Contact our [IA Support team](#).

INCLUSIVE ACCESS	
	PAYROLL ACCOUNTING CNOWV2: PAYROLL ACCOUNTING 2025 BERNARD J. BEIG ; BRIDGET STOMBERG ISBN13: 9780357988701 EDITION: 35TH FORMAT: ACCESS CARD PUBLISHER: Cengage COPYRIGHT: 11/1/2024

This course uses Inclusive Access, you will receive a digital e-book as part of your course fee. See IA info below.

Inclusive Access (I.A.) Materials Inclusive Access (I.A.) Materials are included in the cost of this course to provide students with day one access to required course materials and to save students money through lower negotiated rates with publishers. You should receive an email to your Owens Community College email from the Owens e-Campus Bookstore on the first day of class, if not before, with the subject line, “Your inclusive Access Materials.” Be sure to check your spam (junk email) if you do not find it in your inbox. To access the I.A. Materials, you must use a link provided in the Blackboard course. This link in Blackboard could be labeled “Course Materials by e-Campus” or it could be an online activity/assignment that the instructor has linked to Blackboard. Contact your instructor immediately if you are unable to access the I.A. Materials.

What You Will Learn in the Course

Course Objectives:

Course will:

1. Describe the accounting principles applicable to payroll accounting.
2. Explain the preparation and reporting requirements for payroll as it relates to the financial statements.
3. Apply general payroll concepts and processes.

Student Learning Outcomes:

Students will:

Outcome	Where Assessed (List assignments, exams, discussions; items must be graded.)
1. Describe the role of payroll accounting in the business entity.	Chapter 1 Homework
2. Describe the role of the payroll professional.	Chapter 1 Homework
3. Demonstrate the ability to use the language of accounting and apply it to payroll practices.	Payroll Project
4. Prepare journal entries, calculate withholdings and file federal and state monthly, quarterly and annual tax forms.	Exam 3

Program Outcomes:

The following program outcome is assessed in this course

Outcome	Where Assessed (List assignments, exams, discussions; items must be graded.)
2. Communicate accounting and financial information orally, in writing and with computer technologies.	Payroll Project

Academic Support

Disability Services Resource Center: If you have a disability or acquire one, you may be entitled to receive reasonable accommodations intended to assure you an equal opportunity to participate in and benefit from the program. To receive more information or to register for accommodations, please contact the Disability Resource Center at 567-661-7007, email disability@owens.edu, visit <https://www.owens.edu/disability/>, or stop by College Hall 124.

Tutoring Services: Owens Community College offers academic tutoring and assistance in a variety of subjects including: accounting, computing, economics, mathematics, science, and writing. For more information go to: <https://www.owens.edu/successcenters/>.

Counseling Services: Counseling Services provides assistance to students experiencing personal, educational, interpersonal/relationship, family, social, or psychological difficulties. If you feel you may benefit from this service, please contact them at counselingservices@owens.edu. More information is at <https://www.owens.edu/counseling/>.

Campus and Community Connections: The Center for Campus and Community Connections (College Hall 123) is a walk-in office created to provide retention support through resource stability initiatives and community connections. Go here for more information: <https://www.owens.edu/connection/> or contact connections@owens.edu

Owens Library: The Owens Library offers two locations (Toledo and Findlay) as well as online resources. For more information visit <https://www.owens.edu/library/>.

***Students can find more information on campus resources, student support, student life, and security at this [link](#)

General Information

Student Code of Conduct: All students are expected to follow Owens Community College's [Student Code of Conduct](#), which includes academic honesty, encompassing plagiarism. See the [Board Policy](#) for more information.

Anti-Discrimination and Harassment & Title IX/Sexual Misconduct: All students, faculty, and staff are expected to follow Owens Community College's [Anti-Discrimination and Harassment Policy](#) and the College's [Title IX Policy](#)/Sexual Misconduct Procedures and Guidelines. The College strictly prohibits and will not tolerate harassment, discrimination, intimidation, or hostile/offensive working or learning environments.

Religious Accommodations: A student seeking an accommodation for an absence permitted under Ohio's Testing Your Faith Act must provide the instructor with a written email notice with the specific dates for an absence, and must do so not later than fourteen (14) days after the first day of instruction. Alternative accommodations are not retroactive, and no academic penalty will be imposed for an absence under the policy*. The request for alternative accommodation will be kept confidential. Students with questions about a religious accommodation under Ohio's Testing your Faith Act may contact the College's Office of Academic Affairs: provost@owens.edu

The policy may be found on the Owens website: [3358:11-2-63 Accommodation](#) for a Student Absence for the Observance of Religious Beliefs and Practices Policy

Document Collection: Throughout the semester, your instructors may ask for a variety of assignments including tests and/or quizzes for student learning of institutional general education competencies or program assessment. Please save all your class materials until the end of the semester.

Classroom Admittance: OCC classes shall only be attended by the officially registered OCC students or perspective students, instructor of record, guest lecturer, or substitute. Visitors are not permitted to be in the classroom and should not be invited to attend or participate in the class. See [FERPA](#) regulations for more information.

Use of AI Tools: This course requires you to complete various assignments that assess your understanding and application of the course content. You are expected to do your own work and cite any sources you use properly. You are not allowed to use any artificial intelligence (AI) tools, such as chatbots, text generators, paraphrasers, summarizers, or solvers, to complete any part of your assignments. Any attempt to use these tools will be considered academic misconduct and will be dealt with according to the Owens Community College academic integrity policy. Students are expected to complete all work independently and without the assistance of AI-generated content. If you have any questions about what constitutes acceptable use of AI tools, please consult with the instructor *before* submitting your work.

Student Responsibilities & Instructor Expectations

Student Responsibilities:

- Assignment submissions: Students are to be familiar with the assignment calendar and submit homework on time. If you are unable to complete an assignment on time, please contact me prior to or within 48 hours of the due date to discuss options to submit late work. I understand that occasionally something comes up that makes it difficult to submit on time. Frequent late work will result in reduced credit for that assignment.
- Contacting the instructor: Please use your Owens student email and include your course number and section in the subject line of the email so I know you are a student and which class you are taking. I expect questions and that's okay. Don't hesitate! Reach out when you need to.
- Online courses: Communication is very important. The instructor will communicate with you by email and/or Blackboard announcements. It is the student's responsibility to log in to the Blackboard shell frequently (suggested 3-5 times/week) and check email daily.

Unless I am told otherwise, I will assume that you understand everything said on the Blackboard shell and through online chats or emails. If you don't understand something, or if you don't understand why we are approaching our materials in the way we are, please ask. Sometimes the best thing you can say is "I am not following this idea, or I have no idea where to begin with this essay."

If you are overwhelmed, tell me. I can't help if I don't know. So, take things in little, but frequent steps and the whole semester will be over before you know it!

Contact the Owens Help Desk (567) 661-7120 if you are experiencing technical issues with your user-name and/or password or having navigational issues in Blackboard.

Instructor Responsibilities:

- Grading assignments: Assignments that are submitted by the due date will be graded and returned/recorded in the grade center within 1 week. Assignments that are submitted after the due date may take up to 2 weeks before I am able to grade it.
- Answering emails: I will do my best to respond to your emails within 24 hours on weekdays and within 48 hours on weekends. I check my email several times a day. I will post on the Announcements on Blackboard, if I am not going to be able to check my email for extended periods of time during a day or days.)
- Please see Office Hours for my availability.

Classroom Environment Respectful communication: Our classroom is a safe space. Faculty and students show respect for each other in class, discussion boards and all communication.

How Grades are Determined and Major Assignments

Grading Procedure:

Assignments	Points	SLO's
Tell Me More Activities 6 @ 10 points =	60	1-4
Homework: 1@50 5 @ 25 points	175	1-4
Quizzes: 6 @ 20 points	120	1-4
Continuing Problems 5 @ 10 points	50	2-4
Exams: 3 @ 100 points	300	1-4
Project 1 @ 100 points	100	2-4
Discussion Board 5 @ 20 points	<u>100</u>	1-4
Total Points	<u>905</u>	

Points	Percentage	Grade
905-815	90-100%	A
815-724	80-89%	B
724-634	70-79%	C
634-543	60-69%	D
Below 543	Below 60%	F

Homework:

Homework assignment due dates are listed in the Assignment Calendar and also in our Cengage Online Learning System. If there is a change in a due date, the date posted on Cengage is the correct date to follow. Homework consists of Tell Me More Activities, Quizzes, Homework and Continuing Problems. Homework will be completed on the publisher's website.

Exams:

There will be 3 exams throughout the semester. The exam dates are included in the Assignment Calendar to allow for adequate preparation and are due on Sunday of the indicated week. Exams will be completed through the publisher's website.

Discussion Boards:

There are 5 Discussion Boards to be completed. Your initial post should be completed by Wednesday night and your responses to a minimum of two classmates should be completed by Sunday night.

Final Project:

The final project is a comprehensive payroll project will be completed on the publisher's website. Excel sheets will be provided for use with the project and be used to answer questions about the project in Cengage. Project instructions are located in Blackboard under Course Content. Please see your syllabus for due dates.

Important Dates to Remember (for 16-week classes): Fall 2025

DATE	Semester Begins
DATE	Last day to ADD 16 week classes (w/o faculty signature)
DATE	Last day to DROP (100% refund)
DATE	Last day to DROP (60% refund)
DATE	Last day to DROP (50% refund)
DATE	Exam Week
DATE	Last Day of Classes
DATE	Last Day to Drop
DATE	Commencement

Assignment Calendar

Week	SLO	Topic
1.	1, 2	Access Course Materials through E-campus Introductory Discussion Board Read Chapter 1: The Need for Payroll and Personnel Records Chapter 1: Chapter 1 Homework – Multiple Choice Questions Chapter 1: Tell Me More Activities Chapter 1: Quiz
2 and 3	3	Read Chapter 2: Computing Wages and Salaries Chapter 2: Tell Me More Activities Chapter 2: Quiz Chapter 2: 2-1A, 2-3A, 2-4A, 2-9A, 2-10A, 2-18A, 2-21A Chapter 2: Continuing Problem
4	1, 2, 3	Exam 1: CH 1 & 2
4 and 5	3	Read Chapter 3: Chapter 3: Tell Me More Activities Chapter 3: Quiz Chapter 3: 3-1A, 3-5A, 3-10A, 3-11A, 3-12A, 3-14A, 3-15A, 3-16A, 3-17A Chapter 3: Continuing Problem
6 and 7	3	Read Chapter 4: Income Tax Withholding Chapter 4: Tell Me More Activities Chapter 4: Quiz Chapter 4: 4-3A, 4-8A, 4-10A, 4-11A, 4-12A, 4-13A (Part 1) Chapter 4: Continuing Problem
8	3	Exam 2: CH 3 & 4
8 and 9	3	Read Chapter 5: Unemployment Compensation Taxes Chapter 5: Tell Me More Activities Chapter 5: Quiz

Week	SLO	Topic
		Chapter 5: 5-4A, 5-6A, 5-10A, 5-14A, 5-15A, 5-17A Chapter 5: Continuing Problem
10 and 11	3, 4	Read Chapter 6: Analyzing and Journalizing Payroll Chapter 6: Tell Me More Activities Chapter: 6 Quiz Chapter 6: 6-1A, 6-2A, 6-5A, 6-6A, 6-7A, 6-16A (part 1, 2, 3) Chapter 6: Continuing Problem
12	3, 4	Exam 3: Begin Payroll Project and submit excel sheets for 12/4 payroll register on 4/27
12 and 13		12/4 Payroll Register Due I will return check register with feedback.
14 and 15	3, 4	Payroll Project Due To include excel files uploaded to link provided and Form 940 on Cengage.
Finals Week		
Commencement		DATE

Disclaimer: The instructor reserves the right to amend this syllabus as deemed necessary and will communicate such amendment to the students in the course. Please note that while unlikely, there is a possibility courses might need to change the delivery method due to external issues like public health concerns, weather issues, etc. If this happens, the college will communicate any changes via email and/or other communication methods.