

**MESABI RANGE COMMUNITY & TECHNICAL COLLEGE – VIRGINIA  
COURSE OUTLINE**

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**Course Title:** Payroll Accounting  
**Quarter Course Prefix and Number:** ACCT2833  
**Semester Course Prefix and Number:** ACCT 1646

**Approval Date:**  
**Revision Date:**

**Number of Credits:** 2      **Number of Lecture Credits:** 2      **Number of Lab Credits:**  
**Semester(s) Offered:**      **Number of Studio/Discussion Credits:**

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**Course Purpose Code:**

- 0 – Developmental Courses
- 1 – General Studies (Eveleth Campus only)
- 2 – Technical course related to career programs
- 3 – College course which has the primary goal of applying certain concepts (e.g. vocal ensemble)
- 4 – Other college course not considered a part of general education (MNTC) e.g. computer science, health, physical education
- 5 – Course which is intended to fulfill general education, Minnesota Transfer Curriculum (MNTC) requirements.
- 9 – Continuing Education/Customized Training specialized credit course (not occurring in 0-5)

**Catalog Description:**

This course covers the various state and federal laws pertaining to the computation and payment of salaries and wages. Topics include preparation of employment records, payroll registers, time cards, employee earnings records, and state and federal reports.

**Prerequisites and/or recommended entry skills/knowledge:**

Course Prerequisite(s): ACCT 2661  
Reading Prerequisite: None  
Composition Prerequisite: None  
Mathematics Prerequisite: None

**Career Programs and Transfer Majors Accessing this Course:**

**Minnesota Transfer Curriculum Goal(s) partially met by this course if applicable:** Notes: No more than two goals may be met by any one course. (Curriculum Committee review and the Vice President of Academic Affairs approval are required).

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| 0. <input checked="" type="checkbox"/> None                                | 6. <input type="checkbox"/> The Humanities and Fine Arts     |
| 1. <input type="checkbox"/> Communications                                 | 7. <input type="checkbox"/> Human Diversity                  |
| 2. <input type="checkbox"/> Critical Thinking                              | 8. <input type="checkbox"/> Global Perspectives              |
| 3. <input type="checkbox"/> Natural Sciences                               | 9. <input type="checkbox"/> Ethical and Civic Responsibility |
| 4. <input type="checkbox"/> Mathematical/Logical Reasoning                 | 10. <input type="checkbox"/> People and the Environment      |
| 5. <input type="checkbox"/> History and the Social and Behavioral Sciences |  |

**Learning outcomes, including any relevant competencies listed in the Minnesota Transfer Curriculum:**

1. To develop an understanding of the personnel and payroll records that provide the information required under the numerous laws affecting the operations of a payroll system.
2. To describe the payroll-record life of employees from their initial applications for employment to their applications for their first social security benefit checks.
3. To introduce the various aspects of the Fair Labor Standards Act and the other laws that affect payroll operations and employment practices.
4. To describe the basic payroll accounting systems and procedures used in computing wages and salaries and the timekeeping methods used to record time worked.
5. To explain the various phases of the Social Security Act, the federal income tax withholding law, and other laws relating to the payment of wages and salaries.
6. To provide practice in all payroll operations, the preparation of payroll registers, the recording of accounting entries involving payroll, and the preparation of payroll tax returns required of business.

**Possible student assessment methods:**

Written tests.

**Use of instructional technology (includes software, interactive video and other instructional technologies):**

**A one-paragraph summary or outline of the major course content:**

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**Additional special information (special fees, directives on hazardous materials, etc.)**

**APPROVALS:**

Body	Representative Signatures	Date
Curriculum Committee		
Faculty Association		
Meet and Confer		
Vice President of Academic Affairs		

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