Course Title: Payroll Accounting
Quarter Course Prefix and Number: ACCT2833
Semester Course Prefix and Number: ACCT 1646
Number of Credits: 2
Number of Lecture Credits: 2
Number of Lab Credits: 0
Number of Studio/Discussion Credits: 0

Semester(s) Offered:

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).

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

- None

- The Humanities and Fine Arts

- Human Diversity

- Global Perspectives

- Ethical and Civic Responsibility

- People and the Environment

- 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:

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.

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

APPROVALS:

<table>
<thead>
<tr>
<th>Body</th>
<th>Representative Signatures</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Curriculum Committee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty Association</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meet and Confer</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vice President of Academic Affairs</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Distribution: Original – Administrative Office, Library, Learning Center, Records, Student Services