

Payroll Accounting
Fall 2007
Ida Ponder
Cedar 8—588-5304

Week 1		
	Tuesday Course Introduction National Payroll Week 1. Assign activities	Thursday Chapter 1 The need for payroll and personnel records
Week 2	Tuesday Chapter 2 FLSA Computing Wages and Salaries	Thursday In-class practical problems Questions for review assigned
Week 3	Tuesday Quiz Chapter 2 Questions for review due	Thursday Review quiz 2 Chapter 3 Social Security Taxes 1. Oasdi/Hi purposes 2. Define wages under SS 3. Compute tax rates
Week 4	Tuesday Continue Chapter 3	Thursday In-class practical problems Questions for review assigned
Week 5	Tuesday Quiz Chapter 3 Questions for review due	Thursday Review quiz 3 Chapter 4 Income Tax Withholding 1. Explain coverage 2. Types of allowances 3. Required forms 4. Compute tax using percentage method and wage bracket method.
Week 6	Tuesday Continue Chapter 4	Thursday In-class practical problems Questions for review assigned
Week 7	Tuesday Quiz Chapter 4 Questions for review due	Thursday Review quiz 4 Chapter 5 Unemployment Compensation Taxes 1. Basic requirements 2. FUTA penalties when SUTA is paid late 3. Experience rating ratios
Week 8	Tuesday Review required math for penalties Procedure handout	Thursday In-Class practice problems

Week 9	Tuesday Finish lecturing chapter 5	Thursday In-class practical problems Questions for review assigned
Week 10	Tuesday Quiz Chapter 5 Questions for review due	Thursday Review quiz 5 Chapter 6 Payroll Transactions <ol style="list-style-type: none"> 1. Record payroll in register 2. Debits and credits 3. Posting and Journalizing
Week 11	Tuesday Introduce debits and credits Discuss normal balances	Thursday Finish lecturing chapter 6
Week 12	Tuesday In-class practical problems Questions for review assigned	Thursday Quiz Chapter 6 Questions for review due
Week 13	Tuesday Review quiz 6 Chapter 7 Payroll Project <ol style="list-style-type: none"> 1. Review Project Requirements 2. Review Project 3. Assign first part of project 	Thursday Thanksgiving No Class
Week 14	Tuesday Chapter 7 Payroll Project <ol style="list-style-type: none"> 1. Discus student's issues 2. Give check figures 3. Assign rest of project 	Thursday Chapter 7 Payroll Project <ol style="list-style-type: none"> 1. Answer questions 2. Give more check figures 3. Let students work in class
Week 15	Tuesday Chapter 7 Payroll Project <ol style="list-style-type: none"> 1. Class Project work day 	Thursday Chapter 7 Payroll Project Projects Due by end of class!!!!
Week 16		8:00 AM Final Exam

There will be 5 written exams, final exam on the computer, and a practice set, each worth approximately 100 points. And 6 questions for review assignments at the end of each chapter worth 1 point each.

Grading Policy

Tests (500 pts.)		50%
Practice Set (100 pts.)		25%
Questions for review (6 pts.)		15%
In-Class Activities		10%
Final grade will be based on..	90-100	A
	80-89	B
	70-79	C
	60-69	D
	59 AND BELOW	F