

COURSE OUTCOME MATRIX

COURSE SYLLABUS

PART 2 of 3

Course Number and Title	AC 265 Payroll Accounting
-------------------------	---------------------------

Credit Hours	3
--------------	---

Course Description	This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is placed on computing wages, calculating social security income and unemployment taxes, preparing appropriate payroll tax forms; and journalizing/posting transactions to payroll registers. Acquired knowledge will be applied to practical payroll situations. A comprehensive software and practice set requires students to perform payroll functions for a small business. After completing this course, a student will be qualified to take the Payroll Certification (FPC), which is given by the American Payroll Association.
--------------------	--

Prerequisite(s) and/or Corequisite(s)	None
---------------------------------------	------

Required Textbooks/References/Course Materials:

Payroll Accounting 2020 Ed. With Access	20th	Bernard Bieg And Judith Toland	Cengage Learning	0357117174
---	------	--------------------------------	------------------	------------

General Education Outcomes	
1	Utilize written and verbal language to discuss and comprehend information, incorporating a variety of technologies, such as text, data, and images (written language, verbal language, and information technology).
2	Identify and interpret relevant information in order to formulate an opinion or conclusion (critical thinking).
3	Demonstrate and communicate computational methods and mathematical reasoning in a variety of formats (using words, tables, graphs, mathematical equations, etc., as appropriate) (quantitative literacy and fluency).
4	Communicate in appropriate ways with those who are culturally diverse (intercultural competence).

Business Accounting Program Outcomes	
1	Record financial transactions with accuracy for a variety of businesses and business-related organizations using GAAP approved methods.
2	Prepare unbiased financial statements for a variety of organizations that communicate the financial health and standing of the organization.
3	Analyze the data contained in the financial statements, and communicate recommendations and possible solutions to stakeholders and decision makers.
4	Implement and enforce internal controls designed to ensure efficient and proper use of funds.
5	Perform duties ethically, avoiding conflicts of interest, and maintaining confidence in the Accounting profession.

	Course Outcomes (CO)	Bloom's Domain for CO (C, A, P), Category, and Level	Program Outcome(s)	Written Language	Verbal Language	Information Technology	Critical Thinking	Quantitative Literacy and Fluency	Intercultural Competence
1	The student will be able to explain the role of legislation and how it affects the payroll profession.	C –Understanding (2)	4,5	2	0	0	2	0	0
2	The student will be able to calculate gross pay including hourly, overtime, salary exempt, and salary non-exempt.	C – Applying (3)	1	0	0	1	0	2	0
3	The student will be able to apply current laws and calculate the proper withholding amounts for Social Security including OASDI and HI deductions.	C – Applying (3)	1,3,4	0	0	1	1	2	0
4	The student will be able to apply current laws and calculate the proper amounts of income tax withholding.	C – Applying (3)	1,3,4	0	0	1	1	2	0
5	The student will be able to apply current laws and calculate the proper amount of unemployment tax deductions.	C – Applying (3)	1,3,4	0	0	1	1	2	0
6	The student will be able to calculate additional deductions including, health Insurance, union dues, garnishments, and optional deductions.	C – Applying (3)	1,3,4,5	0	0	1	0	2	0
7	The student will be able to complete an entire quarter period of payroll.	C – Applying (3)	1,3	0	0	1	0	2	0

Bloom's Domain Legend
C = Cognitive
A = Affective
P = Psychomotor

General Education Outcome Legend
2 = Included and Measurable
1 = Introduced and/or Minimally Addressed and Not Measurable
0 = Not included

Approved: May 2021
Reviewed: November 11, 2021