



COURSE SYLLABUS

Payroll and Business Tax Accounting

ACNT 1329

Number

2 - 4 - 3

Lecture - Lab - Credit

Math Level 2

Principles of Accounting I

Prerequisites

This syllabus has been reviewed and is current on the date indicated.

Prepared By

Michael Soto

Date

4/20/2015

Reviewed By

Donna Hill

Date

4/20/2015

Division Director/Designee

I. Instructor Information

Lab Instructors:

Abilene: Michael Soto
Phone: 325-734-3648
Office: Room 412
Email: michael.soto@tstc.edu
Office Hours:
Advisement Hours: By appointment

Brownwood: Traci Thacker
Phone: 325-641-3915
Office: Room 126
Email: traci.thacker@tstc.edu
Office Hours:
Advisement Hours: By appointment only

Department Chair: Donna Hill
Email: donna.hill@tstc.edu

II. Class Times, Location

Class is hybrid, which includes an online component and campus-specific labs.

Campus Lab	Room	Day	Time
Abilene	201	Wednesday	4:00 PM – 5:55 PM
Brownwood	125	Wednesday	11:00 AM – 12:55 PM

III. Program Outcomes

- A. Graduates are able to demonstrate the ability to employ basic business procedures.
- B. Successful graduates will demonstrate the ability to produce professional and precise documents.
- C. Graduates have acquired competency in applying management concepts in a business setting.
- D. Graduates will demonstrate the ability to effectively use accounting principles.

IV. Course Description & Introduction

A study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment.

V. Learning Outcomes

- A. Calculate employee payroll
- B. Calculate employer related taxes and forms
- C. Maintain payroll records required under current laws

VI. Assessment Methods & Grading Policy

Homework/Assignments	30%
Participation/Discussion Forums	10%
Validations	30%
Final Project	<u>30%</u>
	100%

VII. Textbook/Reference Materials

Payroll Accounting 2015 with CD
Bernard J. Bieg | Judith A. Toland
ISBN: 978-1-285862-07-1

VIII. Additional Resources & Supplies

Paper, pen, pencil, eraser, calculator (a printing calculator is helpful, but not required), and headphones

IX. Class Participation Policy & Student Conduct

Lab Computers / Games / Software / Messengers

If you are attending Learning Labs: The Information Computer and Technology department is dedicated to providing the highest quality of education to our learners. Classroom game play has proven to be detrimental to this mission and is therefore prohibited.

If you are working on school computers: Installing ANY type of software or making ANY changes to Windows settings on state computers is also prohibited, unless the student is specifically directed to do so by the class instructor or lab assistant. (Yahoo Messenger, MSN Messenger, Yahoo Toolbar, and Google Toolbar are a few examples.)

Lab equipment, software, and Internet access are for educational use only, and should be limited to such. (Pornography, nudity, terrorist sites, etc. are not allowed.)

In the unfortunate event that this policy is not complied with, the student will be subject to disciplinary action and may be dismissed from the classroom indefinitely, unless written authorization is obtained from the Assistant Dean of Instruction.

Expectations/Late Work

Students are expected to attend class regularly (online) and/or participate to obtain the full benefit from the classroom activities and to maximize their grades. Missed notes, quizzes and discussion time will have a natural effect on your grade.

- Assignments must be neat and in order. This includes checking spelling and grammar. All answers should be in complete sentences; using complete sentence structure. Assignments that are not neat or in order may be returned without a grade upon the instructor's discretion.
- No late work is accepted after its due date. If an assignment is due at specific day and time and you attempt to submit after that time, it will be considered late and a grade of 0 will be given.
- Due to unexpected and unforeseen circumstances that occur in our lives, the lowest grade in each category; for example: discussions, assignments and quizzes (not including validations or final projects) will be dropped.
- As educators, it is our responsibility to prepare students for employer, employee and customer expectations. Meeting the demand of completing tasks in a timely manner is imperative to your success.

Academic Integrity:

All work turned in must be your own. Any work turned in represented as yours that is not will be considered plagiarism. If plagiarism occurs, all students involved will be penalized. Penalties may include:

- Receiving an F for the work
- Receiving an F for the final class grade
- Dismissal from the school

If you are unsure what constitutes plagiarism, please ask your instructor.

* Note for online classes: Most of your work, if not all of it, will be done outside of classroom supervision. It takes honesty, trust, and a good work ethic to excel in the work place. Education is the journey, not the destination. You may receive a degree through dishonesty, but if you cannot perform the duties that the employer gives you, your degree will be useless.

Other Class Expectations for Learning Labs:

- Food and drink are not allowed in any classroom equipped with computers.
- Cell phones must be in silent mode during class, and calls must be taken outside the classroom.
- The fire escape plan is posted in each classroom. Make sure you are familiar with the necessary exits.

X. Safety

- Campus building occupants are required to evacuate buildings when a fire alarm activates. Alarm activation or announcement requires exiting and assembling outside.
- Familiarize yourself with all exit doors of each classroom and building you may occupy while receiving instructions. The nearest exit door may not be the door you used when entering the building.
- Students requiring evacuation assistance should inform the instructor during the first week of class.
- In the event of evacuation, follow the faculty's or class instructor's instructions.
- **Do Not** re-enter a building unless given instructions by the Fire Department, Campus/Local Police, or Fire Prevention Services.

XI. Special Needs

If you have a documented disability that will impact your work in this class, please contact the ADA Coordinator, so that appropriate arrangements for your accommodations can be made. The counselor on your campus can assist you in this process. In accordance with the federal law, a student requesting accommodations must provide documentation of his/her disability to the ADA Coordinator. For more information call (325) 236-8292 or email amy.freeman@tstc.edu.

XII. Course Schedule

Activity	Start Date	Due Date and Time	
• Getting Started Review	May 11, 2015	As soon as possible	
• Chapter 1 Assignments	May 11, 2015	May 21, 2015	10:00 PM
• Chapter 2 Assignments	May 21, 2015	June 4, 2015	10:00 PM
• Chapter 3 Assignments	June 4, 2015	June 18, 2015	10:00 PM
• Chapter 4 Assignments	June 18, 2015	July 2, 2015	10:00 PM
• Chapter 5 Assignments	July 2, 2015	July 16, 2015	10:00 PM
• Chapter 6 Assignments	July 16, 2015	July 30, 2015	10:00 PM
• Chapter 7 (Final Project)	July 30, 2015	August 18, 2015	10:00 PM

XIV. Instructor CV – Michael Soto

Education		
<i>Name of Institution</i>	<i>Degree Earned</i>	<i>Date Earned</i>
Texas State Technical College	Associate of Applied Science: Computer Business Systems	August 2005
Certifications		
<i>Name of Certification</i>	<i>Date Expires Date Earned</i>	
Industry, Teaching or Training, and Other (Examples: publications and memberships) Experience Relevant To Course		
<i>Description of Experience Related To Course</i>	<i>Date Ended Date Began</i>	
Zoltek – Shipping and Receiving/Inventory Control <ul style="list-style-type: none"> - Documented receipt of inventory goods and supplies - Maintained records of inventory “in” and “out” - Performed monthly audit of inventory and prepared a report for records - Contacted contractors for appropriate shipping costs - Arranged for both delivery and pickup of goods - Prepared all finalized paperwork for shipments - Prepared report of all goods sold 	May 2000 September 1998	
DS Painting – Accountant/Marketing Specialist <ul style="list-style-type: none"> - Created fillable business bid and invoice templates using Word. - Prepare and send invoices and bids to contractors/customers via mail or email. - Created company payroll register and contractor earnings records spreadsheets using Excel. - Enter data into the payroll register and earnings records spreadsheets to update records and accounts. - Set up and maintain financial transactions by entering bids, invoices, purchase receipts, and revenue receipts into the accounting software, QuickBooks. - Update customer and contractor (current and new) information into QuickBooks. - File receipts, invoices and other documents (statements, copies, deposit slips, etc.). - Produce financial reports and reconcile bank statements and checkbook. - Prepare end of year forms (Schedule C, 1040, 1099-MISC), complete end of year adjustments and closing entries. - Designed and update company logo, business cards, flyers and other marketing material in Photoshop, Illustrator and InDesign. - Take high-resolution photos of finished jobs with Canon 20D DSLR for marketing material. 	Current January 2005	
Texas State Technical College – Software Business Management Instructor <ul style="list-style-type: none"> - Responsible as Academic Advisor to oversee academic progress of students. <ul style="list-style-type: none"> • Counsel students on progress in courses and advise options to improve technical and professional skills. • Provide prompt feedback to students when comprehension is lacking. • Accountable for meeting student learning needs based on student learning outcomes. - Assure proper steps are taken when creating courses to meet state regulations. - Assist other campuses with online learning as needed. - Responsible for inventory of computer equipment. - Participate and arrange scheduled meetings with advisory committees or with board members. - Ensure that all equipment and the facilities themselves are in working order in responsible areas. 	Current September 2005	

XIV. Instructor CV – Traci Edmiston Thacker

Education		
<i>Name of Institution</i>	<i>Degree Earned</i>	<i>Date Earned</i>
Howard Payne University	Bachelor of Applied Arts and Sciences	May 2005
Texas State Technical College	Associate of Applied Science	November 1997
Certifications		
<i>Name of Certification</i>	<i>Date Expires</i>	<i>Date Earned</i>
The Distance Learning Workshop		April 1999
The Professional Trainers Conference		July 2001
Advanced Connections Noel Levitz		December 2003
Basic Records Management Training		Various dates
Fixed Asset Steward Trainings		Various Dates
Moodle 2.0 Training		February 2013
Safety Trainings		Various dates
Dale Carnegie Successful Public Speaking		November 2013
Industry, Teaching or Training, and Other (Examples: publications and memberships)		
Experience Relevant To Course		
<i>Description of Experience Related To Course</i>	<i>Date Ended</i>	<i>Date Began</i>
Course taken at Texas State Technical College- Accounting I, Management I, Automated Accounting, Math of Finance	November 1997-	June 1995
Course taken at Texas State Technical College: Electronic Spreadsheets I, Electronic Spreadsheets II, Electronic Spreadsheets III, Word Processing I, Presentation Applications, Integrated Application Software	November 1997-	June 1995
Courses taken at Howard Payne University: Principles of Accounting II, Intermediate Accounting, Federal Tax, Business Law, Legal Environment of Business	December 2004-	August 2003
Taught Accounting courses at Texas State Technical College	Current – January	1999
Taught Office Software Suite courses at Texas State Technical College	Current- January	1999
Taught Business related courses at Texas State Technical College	Current- January	1999

Accounting Principles are the rules and guidelines followed by the different entities to record, to prepare and to present the financial statements of the company for presenting true and fair picture of those financial statements. As the name suggests, these principles are a set of rules and guidelines by maintaining which a company should report its financial data. Here is the list of top 6 basic accounting principles – Accrual Principles. Consistency principle.