

Bossier Parish Community College  
Master Syllabus

**Course Prefix and Number:** ACCT 218

**Credit Hours:** 3-3-0

**Course Title:** Payroll Accounting

**Course Prerequisites:** ACCT 205

**Textbook:** Bieg and Toland. Payroll Accounting. 33<sup>rd</sup> Edition. Cengage. ISBN: 9798214107141.

**Course Description:** Accounting methods and procedures relating to payroll accounting, including computing earnings and deductions, preparing payroll and personnel records and reports, journalizing payroll transactions as well as focusing on federal and state payroll laws and their affect on payroll records.

**Learning Outcomes:**

At the end of this course, the student will:

- A. Describe and prepare employee payroll records including gross earning, payroll deductions;
- B. Prepare federal and state payroll tax reports;
- C. Identify payroll laws and regulations; and
- D. Apply proper accounting procedures and journalize payroll transactions

To achieve the learning outcomes, the student will:

(The letter designations at the end of each statement refer to the learning outcome(s).)

1. prepare employee time and pay records (A, B, and C);
2. record deductions and prepare the payroll register (A);
3. prepare pay documents for employees and applicable reporting agencies (A, B, and C);
4. calculate federal and state taxes applicable to payroll (B, C and D); and
5. record the proper entries to accounting records to properly journalize the payroll procedures (D).

**Course Requirements:**

- To pass the course, student must achieve a course average of 70% or above.
- Students must have access to a computer (not mobile device) and the Internet to complete the assignments. Computer, software, and the Internet are available to students on campus during scheduled computer lab times and in the Learning Commons located in the BPCC Library.

**Course Grading Scale:**

- A = 90 – 100
- B = 80 – 89
- C = 70 – 79
- D = 60 – 69
- F = 0 – 59

**Attendance Policy:**

Each student is expected to attend class regularly; excessive unexcused absences constitute grounds for suspension. Refer to the student handbook for [Attendance Policies](#).

**Course Fees:** This course is accompanied with an additional fee for supplemental materials.

**Nondiscrimination Statement:** Bossier Parish Community College does not discriminate on the basis of race, color, national origin, gender, age, religion, qualified disability, marital status, veteran's status, or sexual orientation in admission to its programs, services, or activities, in access to them, in treatment of individuals, or in any aspect of its operations. Bossier Parish Community College does not discriminate in its hiring or employment practices.

**COORDINATOR FOR SECTION 504 AND ADA**

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**Equity/Compliance Coordinator**

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