

# BUS 0132 - PAYROLL: ACCOUNTING, MANAGEMENT, INTERNATIONAL ISSUES AND ETHICS

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## Catalog Description

Formerly known as BUS 13

Advisory: Completion of BUS 144 or BUS 201 with grade of "C" or better

Hours: 54 lecture

Description: Covers payroll-related topics including recordkeeping and records retention; accounting principles, practices, and systems; payroll management; U.S. citizens working abroad and foreign citizens working in the U.S.; and ethics. This class is part of a three-class series designed to prepare students for accounting careers and payroll industry certification. (not transferable)

## Course Student Learning Outcomes

- CSLO #1: Apply laws that govern unemployment insurance.
- CSLO #2: Examine and apply payroll accounting practices as they relate to managing a payroll department.
- CSLO #3: Investigate payroll systems and technology.
- CSLO #4: Examine and apply requirements for paying and depositing withheld income taxes, Social Security taxes, and Medicare taxes.
- CSLO #5: Analyze requirements for payroll for U.S. employees abroad and foreign citizens in the U.S.

## Effective Term

Fall 2020

## Course Type

Credit - Degree-applicable

## Contact Hours

54

## Outside of Class Hours

108

## Total Student Learning Hours

162

## Course Objectives

1. Examine legal requirements for paying and reporting withheld income taxes, Social Security taxes, and Medicare taxes
2. Examine legal requirements for paying and reporting federal and state unemployment insurance
3. Examine legal requirements for recordkeeping and records retention
4. Analyze and apply proper accounting principles and practices
5. Examine management techniques to successfully lead a payroll department, including ethical requirements of payroll departments
6. Evaluate best practices for automated payroll systems

7. Analyze the legal requirements for payroll of U.S. citizens working abroad and foreign citizens working in the U.S.

## General Education Information

- Approved College Associate Degree GE Applicability
- CSU GE Applicability (Recommended-requires CSU approval)
- Cal-GETC Applicability (Recommended - Requires External Approval)
- IGETC Applicability (Recommended-requires CSU/UC approval)

## Articulation Information

### Methods of Evaluation

- Classroom Discussions
  - Example: Given a prompt by the instructor about controlling check fraud, students will discuss the topic in groups or as a class. Student engagement and contributions to discussion topics will be graded.
- Objective Examinations
  - Example: Students will complete quizzes or exams on a set of class topics. These objective quizzes or exams will be a significant part of the final grade. Example: The due date for filing Form 940, assuming that all deposits were made on time, is a. January 15 b. January 31 c. February 10 d. None of the above

## Repeatable

No

## Methods of Instruction

- Lecture/Discussion
- Distance Learning

Lecture:

1. The instructor will lecture on payroll systems and technology. Students will engage in class discussion on the topic. (Objective 4)
2. The instructor will lecture on U.S. citizens working abroad and foreign citizens working in the U.S. Students will engage in class discussion on the topic. (Objective 5)

Distance Learning

1. The instructor will provide online lecture and demonstration of payroll journal entries. Students will then prepare journal entries for a specific scenario (Objective 2).
2. The instructor will provide online lecture and explanation of the ethical requirements for payroll employees. Students will then evaluate several scenarios and discuss the ethical implications (Objective 6).

## Typical Out of Class Assignments Reading Assignments

1. Read section 10 of the textbook covering recordkeeping and retention and be prepared to discuss in class.
2. Read section 12 of the textbook covering payroll systems and technology and be prepared to discuss in class.
3. Read section 13 of the textbook covering managing a payroll department.

## **Writing, Problem Solving or Performance**

1. After evaluation the recordkeeping and records retention requirements of various federal laws, compare and contrast the requirements. Summarize your findings in tabular form. 2. Given a set of facts, prepare journal entries for (1) recording the employee payroll, (2) recording the employer's payroll taxes, (3) paying employees, and (4) paying all taxes and withholdings.

## **Other (Term projects, research papers, portfolios, etc.)**

### **Required Materials**

- The Payroll Source
  - Author: Michael P. O'Toole
  - Publisher: American Payroll Association
  - Publication Date: 2017
  - Text Edition: 1st
  - Classic Textbook?: No
  - OER Link:
  - OER:

## **Other materials and-or supplies required of students that contribute to the cost of the course.**

Various California publications