

Welcome to Payroll Acct 064.-62

Summer 2015

Class starts on Monday June 29, 2015 at 6:00 p.m.

Please print this Welcome page, the Green Sheet, the Calendar, and the Assignments, and bring the 4 handouts to class on the first day.

The Payroll Accounting textbook information is given on the Green Sheet. The De Anza Bookstore has the textbook for rent or purchase. We will use it on the first day of class.

Please read the following instructions carefully in order to print the 4 attached handouts:

The 'Calendar and Assignment' handout has 2 tabs at the bottom. The calendar and the assignments are on 2 separate pages. Make sure you click on each tab and print both pages.

We will review the **IRS 2015 Publication 15 (Circular E, Employer's Payroll Guide)**. You can get a copy at www.irs.gov or at the IRS walk-in office at 55 South Market St, San Jose, CA 95113, or at other IRS offices in the Bay area. Addresses are available online.

We will also review **2015 Publication DE 44** available at www.edd.ca.gov for State of California employment taxes.

You do not need to print either of the 2 publications at this point. We will discuss both in class.

DE ANZA COLLEGE

Payroll Tax Accounting 064.-62
CRN 00016

Summer 2015
Monday 6:00 pm

Instructor: Ms. Lilian Masters
masterslilian@fhda.edu

Required: Payroll Accounting, 2015 edition, Bieg and Toland
Computerized Payroll Accounting Software
Calculator, and Excel or other Spreadsheet Program

Please turn off your cell phone and pager before you enter the classroom. You will be asked to leave, if you disturb the class. Cell phones may not be used instead of calculators and may not be taken out or left on your desk.

Course Objective:

Accounting 64 presents basic payroll procedures used in business today. It provides practice in recording and in the preparation of federal and state tax returns and in understanding payroll systems and control techniques. The Student will learn (1) to research payroll tax laws and evaluate accounting options to comply with these laws and (2) to produce payroll tax reports and related journal entries.

In today's business world, the computer is used in collecting, organizing and analyzing data. It is imperative for the business student to have direct experience using a computer while preparing to meet the challenges of the business world. To accomplish this you must use a computerized spreadsheet to complete your assignments and download IRS forms and publications from the IRS website, www.irs.gov, and EDD forms and publications at www.edd.ca.gov

Communication and following instructions, both verbal and written, is an integral part of this course.

Assignments and Attendance:

Regular attendance is expected. You will be dropped after 3 unexcused absences. Please see me or e-mail me if you are having scheduling problems. Exercises and problems will be assigned and reviewed in class. Your overall success will be enhanced by reading the text and working the assignments before the class discussions for the related section. In order to achieve your potential, we suggest that you spend two hours outside of class for each hour in the classroom. Late assignments will not be accepted. Homework must be submitted on time.

Student Evaluation:

Your grade will be based on three midterm exams, one final examination and assignments from each chapter. Exams will consist of both multiple-choice and problem-solving questions.

All materials covered in class, including tax publications and online tax topics, can be on the examinations. You will be marked on accuracy, presentation and being able to follow all instructions, both written and oral. The Final exam will be on August 5, 2015, the last day of class, from 6:15 pm to 8:30 p.m.

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Academic Integrity Policy:

Students will be required to present a photo ID before all examinations, and will not be permitted to leave the classroom during any examination without submitting their answer sheet and question papers. Academic and/or administrative sanctions will be applied to students who cheat on an exam or quiz, or help another person cheat on an exam or quiz as stated in the Student Handbook at www.deanza.edu/studenthandbook/academic-integrity.html.

Your final grade will be calculated using the following scale:

	POINTS
Midterm Exams	300
Homework Assignments	48
Continuing Problem	25
Final Exam	<u>100</u>
Toal Points	<u>473</u>

GRADE	% OF TOTAL	
A +	100	97
A	96.9	93
A -	92.9	89
B +	88.9	86
B	85.9	82
B -	81.9	79
C +	78.9	74
C	73.9	69
D +	68.9	65
D	64.9	62
D -	61.9	59
F	58.9	& Below

Note: You can contact me by e-mail. However, if you want me to call you back please be sure that your e-mail message includes a phone number.

DE ANZA COLLEGE
SUMMER QUARTER 2015

CHAPTER	PROBLEMS	POINTS
2	2-4A 2-18A 2-19A 2-21A	12
	Continuing Payroll Problem A	5
3	3-6A 3-13A 3-17A	9
	Continuing Payroll Problem A	5
4	4-6A 4-8A 4-11A	9
	Continuing Payroll Problem A	5
5	5-12A 5-14A 5-16A	9
	Continuing Payroll Problem A	5
6	6-7A 6-9A 6-15A	9
	Continuing Payroll Problem A	5

Hand written assignments using the Text Book forms will not be accepted. Problems must be completed using a computer, (spreadsheet or Word) and all tax forms must be downloaded from www.irs.gov or www.edd.ca.gov. Although some forms will state "Info Copy Only", you can print and use any Form required for class. The Continuing Payroll Problem can be found online on the CengageBrain.com website.

Homework must be completed, printed and brought to class on the date assigned and **not** emailed. Problems will be corrected and signed off in class. The signed assignments must be handed in on the following test date to be recorded and to get points. Grades cannot be recorded if the signed assignments are not handed in before the test starts.

PAYROLL ACCOUNTING

ASSIGNMENTS

INSTRUCTOR: LILIAN MASTERS