

**Welcome to Payroll Accounting - 064.-61
CRN 00045**

**Fall 2014
Monday**

Class starts on Monday, September 22, 2014 at 6:30 p.m. in classroom L-74.

*Please print this Welcome page, the Green Sheet, the Calendar, and the Assignments, and bring the **4** handouts to class on the first day. We have only 11 class days and a lot to cover, so please be prepared.*

The 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.

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 2014 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 State of California employment taxes. **2014 Publication DE 44** and other forms can be accessed at www.edd.ca.gov

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

Office Hour: Monday at 5:00 pm: Fireside Room - Campus Center, Upper Level.

http://www.deanza.edu/map/northeast_campus.html

DE ANZA COLLEGE

Payroll Tax Accounting 064.-61
CRN 00045

Fall 2014
Monday
6:30 – 9:20 pm

Instructor: Ms. Lilian Masters
masterslilian@fhda.edu

Required: Payroll Accounting, 2014 edition, Bieg and Toland
Computerized Payroll Accounting Software
Calculator, and Excel or other Spreadsheet Program

Office Hour: Monday at 5:00 p.m. – Fireside Room (Campus Center)

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 December 8, 2014, the last day of class, from 6:30 p.m. to 8:40 p.m.

Payroll Tax Accounting 64.-61

Fall 2014

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. Students who cheat on an exam or quiz, or help another person cheat on an exam or quiz, will immediately receive a failing grade in this course and their names will be reported to the (disciplinary) dean of De Anza College for further disciplinary action. **Cell phones, on or off, will not be allowed in class.**

Your final grade will be calculated using the following scale:

| | POINTS |
|----------------------|-------------------|
| Midterm Exams | 300 |
| Homework Assignments | 30 |
| Continuing Problem | 20 |
| Final Exam | <u>100</u> |
| Total Points | <u>450</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, but if you want me to call you back please be sure that your e-mail message includes a phone number. All e-mail must have "Accounting Student" in the subject line to ensure that I do not delete it as junk mail. Thanks.

**DE ANZA COLLEGE
FALL QUARTER
2014**

| | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|-----|-----------------------------|---------|-----------|----------|------------------------------|------------------|
| SEP | 22 | 23 | 24 | 25 | 26 | 27 |
| | Chapters 1 & 2 | | | | | |
| SEP | 29 | 30 | 1 | 2 | 3 | 4 |
| | Homework | | | | | Last Day to Add |
| OCT | | | | | | Last Day to Drop |
| OCT | 6 | 7 | 8 | 9 | 10 | 11 |
| | Exam | | | | | |
| | Chapters 1 & 2 | | | | | |
| OCT | 13 | 14 | 15 | 16 | 17 | 18 |
| | Chapters 3 & 4 | | | | | |
| OCT | 20 | 21 | 22 | 23 | 24 | 25 |
| | Chapters 3 & 4 | | | | | |
| OCT | 27 | 28 | 29 | 30 | 31 | 1 |
| | Homework | | | | | |
| NOV | | | | | | |
| NOV | 3 | 4 | 5 | 6 | 7 | 8 |
| | Exam Chap 3 | | | | | |
| | Exam Chap 4 | | | | | |
| NOV | 10 | 11 | 12 | 13 | 14 | 15 |
| | Holiday | | | | Last Day to Drop with a W | |
| NOV | 17 | 18 | 19 | 20 | 21 | 22 |
| | Chapters 5 & 6 | | | | | |
| NOV | 24 | 25 | 26 | 27 | 28 | 29 |
| | Homework | | | | | |
| | Chapters 5 & 6 | | | | HOLIDAY | HOLIDAY |
| DEC | 1 | 2 | 3 | 4 | 5 | 6 |
| | Exam | | | | | |
| | Chapters 5 & 6 | | | | | |
| DEC | 8 | 9 | 10 | 11 | 12 | 13 |
| | Final Exam Comprehensive | | | | | |

**PAYROLL ACCOUNTING
ACCT-064-61 (MONDAY)
CLASSROOM L-74
INSTRUCTOR: LILIAN MASTERS**