

**Welcome to Payroll Accounting - 064.-61
CRN 00043**

Winter 2016

Class starts on Monday, January 4, 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. We have only 10 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 2016 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 **2016 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.-61
CRN 00043

Winter 2016
Monday

Instructor: Ms. Lilian Masters
masterslilian@fhda.edu

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

Office Hour: Monday, 5:00 p.m. to 6:00 p.m. in Classroom G6

Please turn off your cell phone 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 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 out of four midterm exams, one final examination, assignments, and homework. Exams will consist of both multiple-choice and problem-solving questions and consist of all materials covered in class, including tax publications and online tax topics. There will be no make-up examinations, but your lowest midterm grade will be dropped. You will be marked on accuracy, presentation and being able to follow all instructions, both written and oral. The final exam will be on March 21, 2016, the last day of class, from 6:15 pm to 8:15 pm. The Final must be taken and will not be dropped.

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.
Cell phones, on or off, will not be allowed in class.

Your final grade will be calculated using the following scale:

	POINTS
Midterm Exams (3 out of 4)	300
Homework Assignments	56
Continuing Problem	20
Final Exam	<u>100</u>
Total Points	<u>476</u>

GRADE	% OF TOTAL	
A +	97	100.0
A	93	96.9
A -	89	92.9
B +	86	88.9
B	82	85.9
B -	79	81.9
C +	74	78.9
C	69	73.9
D +	65	68.9
D	62	64.9
D -	59	61.9
F	Below	58.9

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.

DE ANZA COLLEGE
PAYROLL ACCOUNTING
WINTER 2016

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
JAN	4	5	6	7	8	9
JAN	11	12	13	14	15	16
	Chapters 1 & 2					Last Day to Add
	Homework					Last day to Drop
	Chapter 2					23
JAN	18	19	20	21	22	
	Holiday					
JAN	25	26	27	28	29	30
	Exam					
	Chapters 1&2					
FEB	1	2	3	4	5	6
	Chapters 3 & 4					
FEB	8	9	10	11	12	13
	Homework					Holiday
	Chapters 3 & 4					
FEB	15	16	17	18	19	20
	Holiday					
FEB	22	23	24	25	26	27
	Exam					
	Chapter 3					Last Day to Drop
	Exam Chapter 4					with a W
FEB	29	1	2	3	4	5
MAR	7	8	9	10	11	12
	Chapters 5 & 6					
	Homework					
	Chapters 5 & 6					
MAR	14	15	16	17	18	19
	Exam					
	Chapters 5&6					
MAR	21	22	23	24	25	26
	Final Exam					
	Comprehensive					

ACCT-064.-61
CRN 00043 MONDAY
CLASSROOM G6 INSTRUCTOR:
LILIAN MASTERS

DE ANZA COLLEGE

WINTER QUARTER 2016

PAYROLL ACCOUNTING ASSIGNMENTS

<u>CHAPTER</u>	<u>PROBLEMS</u>	<u>POINTS</u>
2	2-4A 2-15A 2-21A Continuing Payroll Problem A	3 pts each = 9 pts 4 pts
3	3-5A 3-13A 3-17A Continuing Payroll Problem A	3 pts each = 9 pts 4 pts
4	4-11A 4-13A Continuing Payroll Problem A	4 pts + 20 pts = 24 pts 4 pts
5	5-12A 5-14A 5-16A Continuing Payroll Problem A	3 pts each = 9 pts 4 pts
6	6-5A 6-9A 6-15A Continuing Payroll Problem A	3 pts each = 9 pts 4 pts

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. All forms on the IRS website can be used for homework assignments, even if some have "Info Copy Only" on the form.

Homework must be completed, printed and brought to class on the date assigned. Show your calculations. 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.