

Alexandria Technical and Community College

ACCT 1613: Payroll Accounting

A. COURSE DESCRIPTION

Credits: 2

Lecture Hours/Week: 1

Lab Hours/Week: 2

OJT Hours/Week: *.*

Prerequisites: None

Corequisites: None

MnTC Goals: None

This course provides a study of the various state and federal laws pertaining to payment of salaries and wages. It includes preparation of employment records, payroll registers, employee earnings records, time cards, and state and federal reporting requirements.

B. COURSE EFFECTIVE DATES: 08/27/2007 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

1. Federal and MN payroll laws.
2. FICA, FIT, and FUTA taxes.
3. SIT and SUTA taxes.
4. Completion of a computerized quarterly payroll practice set.

D. LEARNING OUTCOMES (General)

1. The learner will exhibit understanding of payroll accounting terms and laws.
2. The learner will demonstrate the ability to calculate and record payroll items.
3. The learner will demonstrate the ability to complete various payroll forms.
4. The learner will complete a computerized quarterly payroll practice set.

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

G. SPECIAL INFORMATION

None noted