Center of Excellence - Business
Department Chair - Dr. Marina Grau
Associate Chair – Charles Lewis
Program Coordinator – Dr. Mesfin Genanaw
Instructor – Shaji Mepparambath

ACNT 1329 – Payroll and Business Tax Accounting

Syllabus Changes

The syllabus is subject to change. When changes occur, the instructor will advise the students during class time and as an announcement on Eagle on Line. It will be the student's responsibility when absent to check with the instructor or students or check Eagle on Line for announcements.

Section 1: Course Information

Course Name: **Payroll and Business Tax Accounting – 1st 8 weeks**
Course Number **ACNT 1329** Course Section: CRN 16942
Semester: Spring 2019 Date: January 14, 2019 – May 12,2019
Days and Hours: Tuesdays -on line Stafford Not applicable-
 Prerequisite: ACNT 1303 (Introduction to Accounting)
FREQUENT REQUISITES
        MATH 0306 (Basic Math Pre-Algebra)
        GUST 0342 (9th -11th Grade Reading)
        ENGL 0300 or 0347
On Line Class: Also see Section 6 and 13 On Line Orientation required for this class

Section: 2 Instructor Information:

Instructor:	Mepparambath, Shaji CFE
Email:	School – shaji.mepparambath@hccs.edu
	class - Use Canvas "Email" – **NOT** HCCS Email

Communication: All communication between the instructor and the student will be through the email account set up in Canvas has your primary email in this class. I prefers that your primary email be you're your official HCCS email. If you do have as your primary email an email other than your HCCS email, make sure that this information is correct. You will always communicate with me to my HCCS email account through Canvas and not through your personal mail.. See Eagle on Line Canvas Module 1 document "First day instructions" on how to use email**.**

Section 3: Course Catalog Description:

The primary purpose of Payroll and Business Tax Accounting is to provide the students with a comprehensive and in-depth course in payroll and business tax accounting. The course is designed to meet the needs of those students who are preparing for a career in accounting.

Section 4: Program/Discipline/Course Goals/Scans or Core Curriculum

Program/Discipline Requirements: If applicable:

1. EXCEL-Students will work in EXCEL following textbook example formats, labels, and formulas

2. Internet-Students will use HCC webmail, learning web, blackboard, lock-down browser, and HCC LibLine (24/7 Library)

   Ethics-Students will develop personal values for ethical behavior

Academic Discipline/CTE Program Learning Outcomes

1. Students will be able to read, listen, speak, and write proficiently in preparation for presentations with clients, accounting firms and compliance work.
2. Students will demonstrate complete understanding of the complete accounting cycle.
3. Students will be able to prepare financial statements and tax returns utilizing computerized software packages, i.e. Turbo Tax, Peachtree, and/or Quick Books.
4. Students will be able to reconcile and verify account balances, audit for internal control, and prepare financial statements

Course Student Learning Outcomes (CLO):

Students will:
1. Students will prepare payroll registers
2. Students will maintain employees' earnings records
3. Students will journalize and post payroll and payroll tax entries
4. Students will complete federal, state, and city tax deposit forms and journalize transactions

Learning objectives:

Students will prepare payroll registers
1. Students will calculate regular and overtime pay
2. Students will apply current tax rates and wage base for FICA and SECA purposes
3. Students will compute amount of federal income tax to be withheld

Students will maintain employees' earnings records
1. Students will show understanding of purpose and use of Form W-4
2. Students will compute Advance Earned Income Credit
3. Students will prepare Form W-2
Students will journalize and post payroll and payroll tax entries
1. Students will complete reports required by federal unemployment tax act.
2. Students will describe types of information reports under various state unemployment compensation laws
3. Students will journalize entries to record payroll and payroll taxes
4. Students will show understanding of end-of-period adjustments
Students will complete federal, state, and city tax deposit forms and journalize transactions
1. Students will complete Form 941, Employer's Quarterly Federal Tax Return
2. Students will complete Form 8109, Federal Tax Deposit Coupon

SCANS or Core Curriculum Statement:
The Secretary's Commission on Achieving Necessary Skills (SCANS) from the U.S. Department of Labor was asked to examine the demands of the workplace and whether our students are capable of meeting those demands. Specifically, the Commission was directed to advise the Secretary on the level of skills required to enter employment. In carrying out this charge, the Commission was asked to do the following:

- Define the skills needed for employment
- Propose acceptable levels of proficiency
- Suggest effective ways to assess proficiency, and
- Develop a dissemination strategy for the nation's schools, businesses, and homes

Section 5: Textbook Information:
Textbook and Related Material (Required):

> **Payroll Accounting 2018 by Landin and Schirmer 4th Edition with ConnectPlus: Publisher: McGraw-Hill**
> See book information below with options
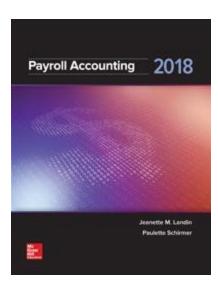> *******Do not attempt this course without this exact book*******

Be sure to use Learn Smart (Smart Book) that is in the assignment section in Connect to be graded.

See link below to review how to use Smart Book

http://learnsmartadvantage.com/products/smartbook/

This is a picture of your book:

You will also be required to complete a variety of assignments that will be delivered via **McGraw-Hill Connect**, an innovative online learning system proven to help students achieve greater success. **The purchase of Connect Plus is mandatory for this course.**

While there are many purchase options, the best bargain for obtaining everything you will need to be successful in this course may be found in the value-added bundle available in the campus bookstore or ordered directly from McGraw-Hill. While I highly recommend the option that includes a printed copy of the text, if you are comfortable forgoing use of a hard-copy text in favor of an electronic version, you may instead purchase stand-alone access to **McGraw-Hill Connect***Plus*. This provides you with access to all of the assignments in **McGraw-Hill Connect**, plus an integrated e-book version of the required textbook.

The McGraw Hill Connect system allows you to register without immediately paying. **You do have a 14-calendar day period before you have to pay but do not pass that Courtesy period of paying as your account will expire and you will not have access to Connect**. The Courtesy period is a courtesy offered by McGraw at our request **but all students are required to pay**. If you pay and then withdraw or drop, Connect will honor your registration for a certain number of days normally where you can take the course again the next semester.

There is no reason to delay registering. There is also no reason to get behind as the Connect system does offer the ability to use the ebook portion of Connect

If you run into any technical difficulties, please call **McGraw-Hill's Customer Experience Group** by dialing **1(800)331-5094** or submit the "*Contact Us*" form found online at www.mhhe.com/support. I suggest for a faster response, CALL. **Also see in Eagle On Line Canvas for more information concerning McGraw-Hill Connect.**
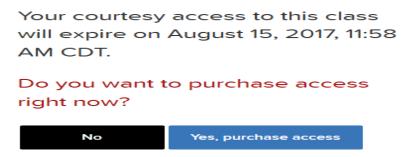
The below URL is the initial link for registration into McGraw Hill Connect for this class.

http://connect.mheducation.com/class/s-mepparambath-acct1329-16942

The first day for registration into the above link is 01/14/2019 and the last day for registration is 01//19/2019 @ 11:59 pm- Failure to register by 01/19/2019 may make you subject to withdrawal. Remember that you are able to register with courtesy access and pay later.

To register, confirm that you are on the appropriate page by reviewing the course and section information listed on the site. If the course and section information listed is correct, click on the "Register Now" button, and follow the instructions on the site to complete your registration**. You will register with the Connect code or temporally register with the Courtesy period that normally is 14 days.**

If you register temporarily with the courtesy period you can upgrade through your instructor's URL. The below reminder will always be there when you log into Connect.
Example below:

If you Click the button to buy on line then you will get the digital ebook with Connect.

Section 6: Instructional/Technology Methods:
Instructional Methods: 100 % On Line

On-Line Orientation: MANDATORY FOR HCC On Line Classes
Complete your on-line orientation http://www.hccs.edu/online/ and then locate the link for Orientation. If you are having problems assessing the class, contact a HCC On Line support technician at 713-718-5275. You also may visit the HCC Support Center at http://www.hccs.edu/online/
Completing the HCCS On Line orientation does not count as attendance.
This class will be using Eagle on Line Canvas https://eagleonline.hccs.edu
You will be required to log into Eagle on Line at least two (2) times a week to read any announcements and review your grade book.

Technical Compliance:
Students are expected to maintain a state of technical compliance, including (but not limited to): up-to-date software as required by the instructor; a stable Internet connection; and use of the Firefox browser when using Eagle Online. The instructor is NOT required to give consideration for lost/missing/unacceptable work stemming from technical non-compliance and/or end-user technical issues.

This class uses McGraw Hill Connect for all assignments. See Section 5 for registration.

Section 7: Course Tentative Schedule

CH	TOPIC **See Connect for on line assessment due dates**
1	Payroll Practices & System Fundamentals
2	Payroll System Procedures
3	Gross Pay Computation
4	Fringe Benefits & Voluntary Deductions
5	Employee Net Pay & Pay Methods
6	Employer Payroll Taxes & Labor Planning
7	Payroll Register, Employee Earnings Records & Accounting System Entries

Section 8: Grading Processes

http://www.hccs.edu/programs/catalog/general-course-information (see HCC Grading System)

FINAL GRADE OF FX
Students who stop attending class and do not withdraw themselves prior to the withdrawal deadline may either be dropped by their professor for excessive absences or be assigned the final grade of "FX" at the end of the semester. Students who stop attending classes will receive a grade of "FX", compared to an earned grade of "F" which is due to poor performance. Logging into a On Line course without active participation is seen as non-attending. **Students that also fail to complete a minimum of the course work may also receive an FX or may be withdrawn from the class**. See pages 14-15 for guidelines on active participation in this class.

Please note that HCC will not disperse financial aid funding for students who have never attended class. Students who receive financial aid but fail to attend class will be reported to the Department of Education and may have to pay back their aid. A grade of "FX" is treated exactly the same as a grade of "F" in terms of GPA, probation, suspension, and satisfactory academic progress.

International Students: For guidelines on FX see page 16-17

Evaluation and Requirements:
Students are expected to read all assigned chapters, complete and submit all assignments on or before the due dates. All due date will be shown in your Connect .

Your final grade for this course will be based on how well you do in meeting the evaluation requirements listed on your assignment schedule and applying the grading scale which is listed below.

This course will use the book publisher **McGraw-Hill Connect Learning Module** for all of your on-line work. Registration information will follow.

HCC Grading Scale:

A = 100- 90	4 points per semester hour
B = 89 - 80:	3 points per semester hour
C = 79 - 70:	2 points per semester hour
D = 69 - 60:	1 point per semester hour
59 and below = F	0 points per semester hour
FX (Failure due to non-attendance)	0 points per semester hour
IP (In Progress)	0 points per semester hour
W (Withdrawn)	0 points per semester hour
I (Incomplete)	0 points per semester hour
AUD (Audit)	0 points per semester hour

IP (In Progress) is given only in certain developmental courses. The student must re-enroll to receive credit. COM (Completed) is given in non-credit and continuing education courses. To compute grade point average (GPA), divide the total grade points by the total number of semester hours attempted. The grades "IP," "COM" and "I" do not affect GPA. See "Health Science Program/Discipline Requirements" for grading scale

FINAL GRADE OF FX.
Students who stop attending class and do not withdraw themselves prior to the withdrawal deadline may either be dropped by their professor for excessive absences or be assigned the final grade of "FX" at the end of the semester. Students who stop attending classes will receive a grade of "FX", compared to an earned grade of "F" which is due to poor performance. Logging into a DE course without active participation is seen as non-attending**, Student that also fail to complete a minimum of the course work may also receive an FX or may be withdrawn from the class**. **During the course, I reserve the right to withdraw you from the course due to excessive non-attendance and/or non-participation in class assignments or activities**

Please note that HCC will not disperse financial aid funding for students who have never attended class. Students who receive financial aid but fail to attend class will be reported to the Department of Education and may have to pay back their aid. A grade of "FX" is treated exactly the same as a grade of "F" in terms of GPA, probation, suspension, and satisfactory academic progress.

Evaluation Requirements:

Chapter 1	100
Chapter 2	100
Chapter 3	100
Chapter 4	100
Chapter 5	100
Chapter 6	100
Chapter 7	100
Payroll Project	100
Total	800

Grading Scale:

90 - 100%	=	A	(720 -800 points)
80 - 89%	=	B	(640 - 719 points)
70 - 79%	=	C	(560 - 639 points)
60 - 69%	=	D	(480 - 559 points)
BELOW 60% =		F	(0 to 479 points)

This course will use the book publisher **McGraw-Hill Connect Learning Module** for all of your on-line work

Learn Smart/Smart Book Assignments:
Content is still structured somewhat like a textbook but instead of asking students to read it thoroughly from start to finish, it coaches the student on how to read the material and quizzes them on various concepts as they move through each section. Depending on their responses, they're guided along to different highlighted passages. Learn Smart is more focused on reviewing material and attempts to help students read more efficiently to better retain information.

The assignment list where Learn Smart is listed indicates a time such as 20 minutes. This does not mean you have only 20 minutes before you start but is telling you that the average amount of time is 20 minutes. Just make sure the assignment is completed by the day and time listed in the assignment list.

Be sure to use Learn Smart (Smart Book) that is in the assignment section in Connect to be graded.

See Eagle on Line Topic 4 for links to learn how to do Learn Smart (Smart Book)

See Connect Orientations in Connect on how to use Learn Smart as an assignment

See Connect Orientations in Connect on how to do Exercise Assignments and Interactive Presentations

Exercises and Problems Assignments:
All exercises and problems in Connect are the same exercises and problems as you will find in the back of each chapter. The only difference is that each student's numbers for the exercises or problems in Connect will be different numbers than in the book or what your fellow students have. (algorithmic exercises and problems)

Submission Attempts-Check my works
The system is set to give you only two (2) submission attempts but you do have unlimited "check my works" to help you eventually master the concept and problem before you submit for grading. The best score will be your grade. If you complete one attempt and start another attempt and decide not to submit, the system will only use the grade from the first attempt.

Hints:
Some of the exercises and problems have features to allow you to watch a video of a similar exercise/problem "View Hint" will walk you through the process.

Ask your instructor feature:
The system is set that you can ask your instructor a question by using the mail feature found in each Connect problem. Students can "ask your instructor a question". Your instructor will

respond back to you by using the mail feature in Connect (so check your Connect regularly for responses back from your instructor).

Ebook and resources:
The system is set that you can click on ebook and resources that will take you direct to the section in the book that is dealing with your exercise/problem

Report a content issue:
If a student feels that there is an error with the material do NOT report these issues directly to Connect. Click "ask your instructor" while in the Connect problem. Give detailed information as to the problem. Your instructor will determine if there really is an issue and has the ability to report that issue direct to the Connect product team.

Interactive Presentations Assignments:
Interactive Presentations (IP) are an interactive audio/video that will require you to answer questions as you move along in the video. The system is set to give you two (2) attempts. The best score will be your grade. If you complete one attempt and start another attempt and decide not to submit, the system will only use the grade from the first attempt.

Quizzes Assignments:
Each chapter in Connect has a multiple-choice quiz and each student's quiz is completely different from another student's quiz. (random pooling) Each student is allowed 2 attempts to improve their grade. Each attempt is a different set of questions. The best score will be your grade. If you complete one attempt and start another attempt and decide not to submit, the system will only use the grade from the first attempt. Quizzes do not have "check my work". The feature "ask your instructor" is available.

Section 9: HCCS and Course Policies
a. Attendance guidelines: Face to Face, Hybrid or On-Line classes
   As stated in the HCC Catalog, all students are expected to attend classes regularly. Students in On Line courses must log into their Eagle on Line class or they will be counted as absent. Just like an on-campus class, your regular participation is required.
   http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/
   http://www.hccs.edu/programs/catalog/general-course-information
   (see class attendance)

b. Active Participation:
   During the course, I reserve the right to withdraw you from the course due to excessive non-participation in class assignments or activities

   Active participation is based upon ATTEMPTING AND SUBMITTING Connects assignments for grading. Your instructor will continuously monitor the number of SUBMITTED Connect assignments and your grade average

   Any grade average of 50 % or lower will alert your instructor to review your course work and determine if the grade average is due to lack of submitted work or lack of understanding the material. A student may be considered as non-participating and subject to withdrawal if they have attempted and submitted less than 75% of your assignments.

The instructor will apply the above-mentioned guidelines for officially withdrawing a student before or by the official day of withdrawal. These same guidelines will also apply after the official day of withdrawal in assigning a final grade of FX.

Also, review page 1 about the requirement that you must log into Eagle on Line at a minimum of two (2) times a week. Checking in everyday would be advisable. Any modifications to any schedule will be posted in an "Announcement", email or a revision in the syllabus

c. Official Day of Record and guidelines- 01/28/2019
   It is important that you LOG INTO THIS COURSE IN EAGLE ON LINE for attendance purposes before 01/28/2019 @ 11:59 pm and also register in Connect before 01/28/2019 @ 11:59 pm. We are obligated to report attendance to the registrar's office by 9/4/2018. If you have not logged in to Eagle on Line by the above date and registered into Connect by the above stated date, you will have been considered as never attending and the registrar's office will drop you from this course. I will NOT reinstate you.

d. Drops and Withdrawals: HCC Course Withdrawal Policy
   See below link for guidelines and rules
   http://www.hccs.edu/applying-and-paying/financial-aid/withdrawal-policy/

   If a student decides to drop or withdraw from a class upon careful review of other options, the student can drop online prior to the deadline through their HCC Student Service Center:
   https://hccsaweb.hccs.edu:8080/psp/csprd/?cmd=login&languageCd=ENG

   The final withdrawal deadline for this class is 04/1/2019. Classes of other duration may have different final withdrawal deadlines. Please visit the online registration calendars or contact the HCC Registrar's Office to determine class withdrawal deadlines.

   Although it is the responsibility of the student to withdraw officially from a course, the professor also has the authority to block a student from accessing Eagle on Line, and/or to withdraw a student for excessive absences or failure to actively participate regularly. On Line students who do not log into their Eagle on Line class before the Official Day of Record will be automatically dropped for non-attendance. Completing the On-Line orientation does not count as attendance.

e. HCC 6 Course Drop Policy
   http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures

f. Financial Aid and Withdrawal
   http://www.hccs.edu/applying-and-paying/financial-aid/withdrawal-policy/

g. Repeat Course Fee
   http://www.hccs.edu/programs/catalog/costrefund-information/

h. HCC Policy Statements
   http://www.hccs.edu/resources-for/current-students/student-handbook/

i. Americans with Disabilities Act (ADA)-Students with Disabilities:
   http://www.hccs.edu/support-services/disability-services/student-resources/

http://www.hccs.edu/support-services/disability-services/

j. Academic Honesty:
    http://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/
    Academic Dishonesty for this class will result in an automatic zero for the assignment and an "F" for
    the course or the student has the option to withdraw if the Official Withdrawal date has not passed.

k. Student Services:
    http://www.hccs.edu/resources-for/current-students/student-handbook/

l. Incompletes:
    It is my policy not to give a grade of "I" (incomplete).

m. Title IX Parenting and Pregnancy Guidelines
    To learn about your Title IX rights under parenting and pregnancy, please click on the link below. If
    you have further questions, please contact the Office of Institutional Equity.
    http://www.hccs.edu/support-services/disability-services/student-resources/

n. Campus Carry Law
    At HCC the safety of our students, staff, and faculty is our first priority. As of August 1, 2017,
    Houston Community College is subject to the Campus Carry Law (SB11 2015). For more
    information, visit the HCC Campus Carry web page at
    http://www.hccs.edu/departments/police/campus-carry/campus-carry-and-open-carry-faqs/

o. If an on-line class – Also see Section 13

Section 10: International Students:

Please contact the International Student Office at 713-718-8520 if you have additional questions about
your visa status. http://www.hccs.edu/support-services/international-students/

Effective Fall 2017, F-1 international students must earn letter grades (A, B, C, D or F). A grade of "FX"
(failing because of non-attendance) will no longer count towards the full-time enrollment requirement.
"FX" is not considered a valid letter grade and demonstrates the student is not maintaining F-1
immigration status.

**Also, please note that the longstanding policy of "W" grades not counting toward full-time
enrollment remains in effect.**

F-1 students must maintain at least 12 credit hours during the fall and spring semesters (9 credit hours
during the summer, if this is their first semester of attendance at HCC). International students holding an
F-1 visa are limited to no more than the equivalent of one class or 3 credits

Section 11: Student Support- Technical Support – Tutorial Services

A. Tutorial Services
    http://www.hccs.edu/resources-for/current-students/tutoring/
B. Technical Support:
    http://www.hccs.edu/online/technical-support/
C. Student Support Services
    http://www.hccs.edu/support-services/

D. Password resets
   http://www.hccs.edu/resources-for/current-students/password-reset-information/

Section 12: EGLS3 -- Evaluation for Greater Learning Student Survey System

At Houston Community College, professors believe that thoughtful student feedback is necessary to improve teaching and learning. During a designated time near the end of the term, you will be asked to answer a short online survey of research-based questions related to instruction. The anonymous results of the survey will be made available to your professors and department chairs for continual improvement of instruction. Look for the survey as part of the Houston Community College Student System online near the end of the term.

Section 13: On-Line Class-If applicable

On-Line Orientation: MANDATORY FOR HCC On Line Classes
Complete your on-line orientation http://www.hccs.edu/online/ and then locate the link for Orientation. If you are having problems assessing the class, contact a HCC On Line support technician at 713-718-5275. You also may visit the HCC Support Center at http://www.hccs.edu/online/
Completing the HCCS On Line orientation does not count as attendance.
This class will be using Eagle on Line Canvas https://eagleonline.hccs.edu

HCC ON Line Courses:
The HCC On Line Student Handbook contains policies and procedures unique to the On-Line student. Students should have reviewed the handbook as part of the mandatory orientation. It is the student's responsibility to be familiar with the handbook's contents. The handbook contains valuable information, answers, and resources, such as On Line contacts, policies and procedures (how to drop, attendance requirements, etc.), student services (ADA, financial aid, degree planning, etc.), course information, testing procedures, technical support, and academic calendars. Refer to the On-Line Student Handbook by visiting this link: http://www.hccs.edu/online/
http://www.hccs.edu/online/class-orientation--handbook/

HCC On Line for advising, counseling, social networking, facebook, twitter, library sources:
http://www.hccs.edu/online/

Virtual Classroom Conduct:
As with on-campus classes, all students in HCC On Line Education courses are required to follow all HCC Policies & Procedures, the Student Code of Conduct, the Student Handbook, and relevant sections of the Texas Education Code when interacting and communicating in a virtual classroom with faculty and fellow students. Students who violate these policies and guidelines will be subject to disciplinary action that could include denial of access to course-related email, discussion groups, and chat rooms or being removed from the class.

As your instructor and as a student in this class, it is our shared responsibility to develop and maintain a positive learning environment for everyone. Your instructor takes this responsibility very seriously and will inform members of the class if their behavior makes it difficult for him/her to carry out this task. As a fellow learner, you are asked to respect the learning needs of your classmates and assist your instructor to achieve this critical goal. Inappropriate behavior also includes emails that the language of the email is considered by the instructor as not being conducive to a positive environment. Your instructor will advise you if the email is inappropriate and ask for you to refrain from future inappropriate emails. The

instructor has the right to refer all actions deemed inappropriate to Administration for further action
hours of distance education (online class) per semester that will count towards the full-time status