Course Information:

ACNT1329 Payroll and Business Tax Accounting

Delivery Mode: Hybrid or Internet

Course Description:

Payroll Tax Accounting is a study of payroll procedures, taxing entities, and reporting requirements of state and federal taxing authorities.

Pre-Requisites: ACCT22301 Principles of Financial Accounting recommended.

Required Textbook and Code: Since this is a Cengage textbook you have a choice. If you have more than one course that uses a Cengage book, Cengage Unlimited will be your most economical option. If you purchased this subscription previously and your subscription has not expired, then you do not need to purchase it again. Once you purchase the subscription you will need to rent the book for $8 which basically is to cover shipping both ways.
You can purchase a CengageUnlimited Subscription (Available for purchase in the campus bookstore or online)
$119.99 for one semester (4 months)

$179.99 for one year

$239.99 for two years.

OR you can purchase the book and the CNow code without purchasing a Cengage Unlimited subscription. This option is not stocked in the campus bookstore but is available for purchase online from multiple sources. Below is the information that you will need to make this purchase.

Course Outcomes: When you complete this class you WILL be able to calculate payroll for employees, calculate related employer taxes, prepare related tax form, and manage payroll records to meet current laws & regulations. You will be the life of the party when you start discussing everything you know about FICA & FUTA taxes!!!

Grading: There will be a total of 941 points available (you'll get that joke later). Your final grade will be determined by how many of the 941 points you accumulated.

Points Available:

Source	# Avail Points	Total Points	% of Total
Exam-3	150	450	48%
Homework 6	30	180	19%
Pay Proj 1	199	199	21%
In Class 7	16	112	12%
Total		941	100%

Point Range

Range	Grade	High	Low
100-90%	A	941	847
89-80%	B	846	753
79-70%	C	752	659
69-60%	D	658	565
59-0%	F	564 -	

All grades will be posted in Canvas regularly. Students should check their grades on a regular basis.

Missed exams: If a student misses an exam deadline due to a verifiable excused situation, the student will be required to come to campus and take a make-up exam in the campus testing center.

Late Work: Part of training for the workforce is learning to manage your time and meeting deadlines. Due dates are given for all assignments and the assignments are available to be worked early.

Attendance/Participation: Students are expected to be in class. While there is not a penalty for missing a class, there are points given for being IN class. There are assignments due every week. I am required to submit your attendance in the course weekly. For me to count you as attending for the week, you must complete the assignments due that week.

GC Attendance Policy: Academic success is closely associated with regular classroom attendance and course participation. All successful students, whether on campus or online, are expected to be highly self-motivated.

All students are required to participate in courses regularly and are obliged to participate in class activities and complete and submit assignments following their professors' instructions. Students taking courses during compressed semester time frames such as mini-mester, summer sessions, and mid-semester should plan to spend significantly more time per week on the course. Responsibility for work missed because of illness or school business is placed upon the student. More than two (2) absences is considered excessive. In addition, students' eligibility to receive financial aid or live in a College dormitory can be affected by withdrawal from courses. When withdrawal occurs, any tuition refund would be made in accordance with state regulations.

Computer Hardware and Software: Generally, personal computers purchased in the last 3 years should be adequate to access GCC Canvas. Software requirements include Microsoft Internet Explorer 7.x or higher (www.microsoft.com), the latest version of Sun JAVA (www.java.com), the latest updates to your operating system (Microsoft Windows XP or higher or Apple MAC OS X or higher), and the latest updates to your anti-virus and spyware protection. Students needing assistance with accessing instructional technology should contact the GCC Help Desk. For more information, visit www.grayson.edu and select the Help Desk link. Technical breakdowns: Please do not wait until the last minute to submit assignments! Allow enough time before the due date and time to submit your assignments. Should there be a technical problem, first try to resolve the issue with the Canvas help desk or My Accounting Lab technical support. Next notify the instructor (before the assignment is past due) via Canvas Inbox if possible or external e-mail if Canvas is not functioning. If you are having computer or internet issues remember the campus has several computer labs available. Also free Wi-Fi is readily available in many locations. Be resourceful.

Dropping a Class: A class drop means that a student has dropped one or more classes but remains enrolled in other classes for the term. During periods of early registration, students who enroll on-line using Campus Connect may also drop one or more classes via the same method. After the deadline for schedule changes passes, all drops must be handled by the student contacting each professor or program director either in person or via email for thecourse(s) they wish to drop. After contact is made, students should proceed to Admissions and Records for further instructions. Students cannot drop classes on-line after the end of schedule changes for the semester. No drop requests will be accepted after the drop deadline for the semester and the student will receive the grade earned thus far according to the course requirements. The Office of Admissions and Records does not accept drop deadline appeals. Students may not drop courses at Grayson College over the phone.

TITLE IX

GC policy prohibits discrimination on the basis of age, ancestry, color, disability, gender identity, genetic information, national origin, race, religion, retaliation, serious medical condition, sex, sexual orientation, spousal affiliation and protected veterans' status.
Furthermore, Title IX prohibits sex discrimination to include sexual misconduct: sexual violence (sexual assault, rape), sexual harassment and retaliation.

For more information on Title IX, please contact:

- Dr. Molly M. Harris, Title IX Coordinator (903)463-8714

● Ms. Logan Maxwell, Title IX Deputy Coordinator - South Campus (903) 415-2646

● Mr. Mike McBrayer, Title IX Deputy Coordinator - Main Campus (903) 463-8753

● Website: http://www.grayson.edu/campus-life/campus-police/title-ix-policies.html

● GC Police Department: (903) 463-8777- Main Campus) (903-415-2501 - South Campus)

● GC Counseling Center: (903) 463-8730

● For Any On-campus Emergencies: 911

**Grayson College is not responsible for illness/injury that occurs during the normal course of

classroom/lab/clinical experiences.

**These descriptions and timelines are subject to change at the discretion of the Professor.

** Grayson College campus-wide student policies may be found at the following URL on the

College website: https://www.grayson.edu/currentstudents/Academic%20Resources/index.html