

MINNESOTA WEST COMMUNITY & TECHNICAL COLLEGE

COURSE OUTLINE

DEPT. ACCT
NUMBER OF CREDITS: 3

COURSE NUMBER: 1110
Lecture: 3 Lab: 0 OJT 0

| Course Title: |
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| Payroll Accounting |

| Catalog Description: |
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| Payroll Accounting involves the application of various state and federal laws pertaining to the computation of payment of salaries and wages. |

| Prerequisites or Necessary Entry Skills/Knowledge: |
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| None |

FULFILLS MN TRANSFER CURRICULUM AREA(S)

Goal 1: Communication: ____ by meeting the following competencies:

Goal 2: Critical Thinking: ____ by meeting the following competencies:

Goal 3: Natural Sciences: ____ by meeting the following competencies:

Goal 4: Mathematics/Logical Reasoning: ____ by meeting the following competencies:

Goal 5: History and the Social and Behavioral Sciences: ____ by meeting the following competencies:

Goal 6: The Humanities and Fine Arts: ____ by meeting the following competencies:

Goal 7: Human Diversity: ____ by meeting the following competencies:

Goal 8: Global Perspective: ____ by meeting the following competencies:

Goal 9: Ethical and Civic Responsibility: ____ by meeting the following competencies:

Goal 10: People and the Environment: ____ by meeting the following competencies:

| Topics to be Covered |
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| Preparation of payroll related employment records |
| Payroll registers, |
| Employee earning records |
| State and federal reports |

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| Student Learning Outcomes |
| Prepare personnel and payroll records that provide the information required under the numerous laws affecting the operations of payroll |
| Calculate wages and salaries applying rules of the Fair Labor Standards Act. |
| Apply the Social Security Act, the federal income tax withholding laws, and other laws relating to the payment of wages and salaries. |
| Analyze and journalize payroll transactions. |
| Prepare payroll reports for management and governmental entities. |

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| Is this course part of a transfer pathway: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
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Revised Date: September, 2020