MINNESOTA WEST COMMUNITY & TECHNICAL COLLEGE
COURSE OUTLINE

Faculty are required to have the outline submitted to the Academic Affairs Office. The course outline is the form used for approval of new courses by the Collegewide Curriculum Committee.

DEPT. Business                        COURSE NO. ACCT 1110

NUMBER OF CREDITS: 3

COURSE TITLE Payroll Accounting

CATALOG DESCRIPTION This course covers the various state and federal laws pertaining to the computation of payment of salaries and wages.

AUDIENCE Open

FULFILLS MN TRANSFER CURRICULUM AREA(S)

PREREQUISITES OR NECESSARY ENTRY SKILLS/KNOWLEDGE: None

LENGTH OF COURSE One semester

THIS COURSE IS USUALLY OFFERED:
Every other year [ ] fall [ ] spring X summer [ ] undetermined [ ]

Four goals are emphasized in course at Minnesota West Community & Technical College:

1) ACADEMIC CONTENT: Students will learn how the various laws and regulations affect the preparation of a payroll.

2) THINKING SKILLS: Student will analyze various parts of the preparation of a payroll and prepare a payroll in accordance with federal and state laws.

3) COMMUNICATIONS SKILLS: Students will be expected to interact during classroom meetings and in collaborative learning projects. Students will also be expected to prepare written assignments and reports.

4) HUMAN DIVERSITY: The text, classroom discussion, and assignments will provide the students an opportunity to incorporate human diversity into this course.

TOPICS TO BE COVERED: Preparation of employment records, payroll registers, employee earning records, and state and federal reports.
LIST OF EXPECTED COURSE OUTCOMES:

1. Develop an understanding of the personnel and payroll records that provide the information required under the numerous laws affecting the operations of payroll.
2. Demonstrate the ability to calculate wages and salaries applying rules of the Fair Labor Standards Act.
3. Demonstrate the ability to apply the Social Security Act, the federal income tax withholding laws, and other laws relating to the payment of wages and salaries.
4. Demonstrate the ability to analyze and journalize payroll transactions.
5. Demonstrate the ability to prepare payroll reports for management and governmental entities.

LEARNING/TEACHING TECHNIQUES used in the course are:

X Collaborative Learning  X Problem Solving
□ Student Presentations  X Interactive Lectures
□ Creative Projects  □ Individual Coaching
X Lecture  □ Films/Videos/Slides
X Demonstrations  □ Other (describe below)
□ Lab

ASSIGNMENTS AND ASSESSMENTS FOR THIS CLASS INCLUDE:

X Reading    X Tests  X Individual Projects
□ Oral Presentations  □ Worksheets  □ Collaborative Projects
X Textbook Problems  □ Papers  □ Portfolio
X Group Problems  □ Term Paper
□ Other (describe below)

EXPECTED STUDENT LEARNING OUTCOMES:

1. Ability to communicate well.
2. Ability to work independently or as a member of a team.
3. Ability to solve problems.
4. Display professional attitude and behavior.
5. Awareness of global business environment.
6. Awareness of diversity in the workplace.

The information in this course outline is subject to revision

To receive reasonable accommodations for a documented disability, please contact the campus Student Services Advisor or campus Disability Coordinator as arrangements must be made in advance. In addition, students are encouraged to notify their instructor.

Veteran Services: Minnesota West is dedicated to assisting veterans and eligible family members in achieving their educational goals efficiently. Active duty and reserve/guard military members should advise their instructor of all regularly scheduled military appointments and duties that conflict with scheduled course requirements. Instructors will
make every effort to work with the student to identify adjusted timelines. If you are a veteran, please contact the Minnesota West Veterans Service Office.

This document is available in alternative formats to individuals with disabilities by contacting the Student Services Advisor or by calling 800-658-2330 or Minnesota Relay Service at 800-627-3529 or by using your preferred relay service.

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