Course Title:
Payroll Accounting

Catalog Description:
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:
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
Preparation of payroll related employment records
Payroll registers,
Employee earning records
State and federal reports
<table>
<thead>
<tr>
<th>Student Learning Outcomes</th>
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<tbody>
<tr>
<td>Prepare personnel and payroll records that provide the information required under the numerous laws affecting the operations of payroll.</td>
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<tr>
<td>Apply the Social Security Act, the federal income tax withholding laws, and other laws relating to the payment of wages and salaries.</td>
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<td>Analyze and journalize payroll transactions.</td>
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<td>Prepare payroll reports for management and governmental entities.</td>
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| Is this course part of a transfer pathway: | Yes ☐ | No ☒ |

Revised Date: September, 2020