

**MINNESOTA WEST COMMUNITY & TECHNICAL COLLEGE
COURSE OUTLINE**

DEPT. SBM

COURSE NO. SBMT2136

NUMBER OF CREDITS: 3

COURSE TITLE: SBM Payroll Systems

CATALOG DESCRIPTION: In this course the business owner or manager will focus on the creation and maintenance of a payroll system for a small business. The student will gather and organize the information necessary to complete a timely payroll, generate a payroll, and reports for the business.

AUDIENCE: Small Business Owners & Managers

FULFILLS MN TRANSFER CURRICULUM AREA(S): N/A

PREREQUISITES OR NECESSARY ENTRY SKILLS/KNOWLEDGE: None

LENGTH OF COURSE: Semester

THIS COURSE IS USUALLY OFFERED:

Every other year ☐ fall ☐ spring ☐ summer ☐ undetermined X

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

1) ACADEMIC CONTENT:

- a. Identify payroll generation options
- b. Gather employee information
- c. Identify and implement federal and state requirements
- d. Research and select payroll generation system

2) THINKING SKILLS:

- a. Create employee files
- b. Determine company benefits package
- c. Determine applicable employer and employee taxes
- d. Calculate gross earnings
- e. Calculate other additions and deductions
- f. Calculate state and federal taxes on wages
- g. Create summary payroll report
- h. General payroll check
- i. Generate employee payroll information stub
- j. Determine payroll liabilities
- k. Calculate payroll direct labor costs

- l. Calculate payroll administrative costs
- m. Calculate payroll as percentage of sales
- n. Calculate payroll as percentage by department
- o. Calculate and generate payroll liability checks

3) COMMUNICATIONS SKILLS:

4) HUMAN DIVERSITY:

TOPICS TO BE COVERED:

- 1) Payroll systems, organization, and employee files
- 2) Generating payroll and payroll liability checks
- 3) Creating and interpreting payroll reports for the business

LIST OF EXPECTED COURSE OUTCOMES:

- 1) Create payroll system

LEARNING/TEACHING TECHNIQUES used in the course are:

- | | |
|---|---|
| <input type="checkbox"/> Collaborative Learning | <input checked="" type="checkbox"/> Problem Solving |
| <input checked="" type="checkbox"/> Student Presentations | <input type="checkbox"/> Interactive Lectures |
| <input type="checkbox"/> Creative Projects | <input checked="" type="checkbox"/> Individual Coaching |
| <input checked="" type="checkbox"/> Lecture | <input type="checkbox"/> Films/Videos/Slides |
| <input checked="" type="checkbox"/> Demonstrations | <input type="checkbox"/> Other (describe below) |
| <input type="checkbox"/> Lab | |

ASSIGNMENTS AND ASSESSMENTS FOR THIS CLASS INCLUDE:

- | | | |
|---|--|---|
| <input type="checkbox"/> Reading | <input type="checkbox"/> Tests | <input checked="" type="checkbox"/> Individual Projects |
| <input type="checkbox"/> Oral Presentations | <input checked="" type="checkbox"/> Worksheets | <input type="checkbox"/> Collaborative Projects |
| <input type="checkbox"/> Textbook Problems | <input type="checkbox"/> Papers | <input type="checkbox"/> Portfolio |
| <input type="checkbox"/> Group Problems | <input type="checkbox"/> Term Paper | |
| <input type="checkbox"/> Other (describe below) | | |

EXPECTED STUDENT LEARNING OUTCOMES: See above

The information in this course outline is subject to revision

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.

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.

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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