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South Central College

ACCT 1814 Payroll

Course Outcome Summary

Course Information

Description >84#%(!"#$%(?$"#%?+"4 !#%#'+'$%+@5%1$5$"+A%A+B#%C$"'+4@4@/%' %'8$%( )C!'+'4 @%+@5% C+,)$@'% 1%#+A+"4$#%+@5%B+/$#D%> C4(#%4@(A!5$%C"$C+"+'4 @% 1%$)CA ,)$@'%"$("5#6% C+," AA%"$/4#'$"#6%'4)$%(+"5#6%$)CA ,$$%$+"@4@/#%"$("5#6%+@5%#'+'$%+@5%1$5$"+A% "$C "'#D

Total Credits 2

Types of Instruction

Instruction Type	Credits/Hours
3+($%' %3+($%+@5E "%&@A4@$%	

Institutional Core Competencies

"4'4(+A%+@5% "$+'4?$%>84@F4@/%–%*'!5$@'#%B4AA%G$%+GA$%' %5$) @#'"+'$%C!"C #$1!A%'84@F4@/%B4'8%'8$%/ +A% 1%!#4@/%+% ("$+'4?$%C" ($##%1 "%5$?$A C4@/%+@5%G!4A54@/%!C @%45$+#%+@5E "%'8$%/ +A% 1%!#4@/%+%("4'4(+A%C" ($##%1 "%'8$% +@+A,H4@/%+@5%$?+A!+'4@/% 1%45$+#D

Course Competencies

1. Develop an understanding of the personnel and payroll records

Learning Objectives

I5$@'41,%?+"4 !#%A+B#%%'8+'%+11$('%$)CA ,$"#%4@%'8$4"%C+," AA% C$"+'4 @#D
JKCA+4@%'8$%"$("5F$$C4@/%"$L!4"$)$@'#% 1%'8$%?+"4 !#%A+B#%'8+'%+11$('%$)CA ,$"#D
M$#("4G$%'8$%$)CA ,)$@'%C" ($5!"$#%1 AA B$5%4@%+%N!)+@%O$# !"($#%M$C+"')$@'D
JKCA+4@%'8$%4)C "'+@($% 1%+%'8 " !/8%"$("5F$$C4@/%#,#'$)D
O$(/@4H$%'8$%?+"4 !#%C$"# @@$A%"$("5#%!#$5%G,%G!#4@$##$#%+@5%F@ B%'8$%',C$% 1%4@1 ")+'4 @%#8 B@% @%$+(8% 1 ")D
M$#("4G$%'8$%C" ($5!"$#%$)CA ,$5%4@%+%',C4(+A%C+," AA%+((!@'4@/%#,#'$)D
I5$@'41,%'8$%C+," AA%"$/4#'$"D
I5$@'41,%'8$%$)CA ,$$P#%$+"@4@/%"$("5D

2. Identify registers and records associated with payroll.

Learning Objectives

JKCA+4@%'8$%)+Q "%C" ?4#4 @#% 1%'8$%3+4"%R+G "%*'+@5+"5#% ('D
M$'$")4@$%'8$%$)CA ,$$P#%C"4@(4C+A%+('4?4'4$#D
M$'$")4@$%'8$%$)CA ,$$P#%C"$A4)4@+",%+('4?4'4$#D
M$'$")4@$%'8$%$)CA ,$$P#%C #'A4)4@+",%+('4?4'4$#D
I5$@'41,%B8+'%+@%+G#$@($%4#%1 "%+@%$)CA ,$"D

3. Describe the main types of records used to collect payroll data.

JKCA+4@%'8$%C!"C #$% 1%3 "))%W-X%+@5%A4#'%'8$%%C" C$"%C" ($5!"$#%1 "%!#4@/%'8$%4@1 "))+'4 @%(@'+4@$5% @%'8$%1 "))D

10. Calculate federal income tax using various methods.

Learning Objectives

)C!'$%'8$%+) !@'% 1%1$5$"+A%4@( )$%'+K%' %G$%B4'88$A5%!#4@/=%U+V%'8$%C$"($@'+/$%)$'8 5%+@5%UGV%'8$%B+/$-G"+(F$'%)$'8 5D

)C!'$%'8$%+) !@'% 1%1$5$"+A%4@( )$%'+K%' %G$%B4'88$A5%!#4@/%+A'$"@+'4?$%)$'8 5#%#!(8%+#%L!+"'$"A,%+?$"+/4@/%+@5%+@@!+A4H+'4 @% 1%B+/$#D

)C!'$%'8$%B4'88 A54@/% 1%1$5$"+A%4@( )$%'+K$#% @%#!CCA$)$@'+",%B+/$%C+,)$@'#D

JKCA+4@%8 qB%[illegible])) $% "$54'%+@5%8 B%[illegible]$%$)CA ,$"%( )C!'$#%'8$%+) !@'%) 1%'8$J+=

!"#$%&!'( )$%*!))+",%-%.+/$%2% 1%2
3"45+,6%7+"(8%09%:;0<%0:=;2%.7