

ACNT 1329.001

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| COURSE TITLE: | Payroll and Business Tax Accounting |
| INSTRUCTOR: | Krishna Hoelscher |
| OFFICE LOCATION: | Technology Center, 104D |
| PHONE: | 806-716-2244 |
| E-MAIL: | khoelscher@southplainscollege.edu |
| OFFICE HOURS: | MW: 8-9:00 a.m.; TTH 1-3:30 p.m.; F: 8:30-11:30 a.m. |

I. GENERAL COURSE INFORMATION:

Course Description: This course is a study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment.

Course Learning Outcomes: The student will develop personnel and payroll records that provide the information required under current laws and process payroll data and tax data and prepare reports.

Course Competencies: Grades are based on homework assignments, class work assignments, major tests, and practice set. A minimum grade of "D" is required to pass ACNT 1329.

Academic Integrity: It is the aim of the faculty of South Plains College to foster a spirit of complete honesty and a high standard of integrity. The attempt of any student to present as his or her own any work which he or she has not honestly performed is regarded by the faculty and administration as a most serious offense and renders the offender liable to serious consequences, possibly suspension.

Cheating: Dishonesty of any kind on examinations or on written assignments, illegal possession of examinations, the use of unauthorized notes during an examination, obtaining information during an examination from the textbook or from the examination paper of another student, assisting others to cheat, alteration of grade records, illegal entry or unauthorized presence in an office are examples of cheating. Complete honesty is required of the student in the presentation of any and all phases of course work. This applies to quizzes of whatever length as well as to final examinations, to daily reports and to term papers. Dishonesty in any form in this class will result in immediate dismissal and an "F" as the final grade.

II. SPECIFIC COURSE/ INSTRUCTOR REQUIREMENTS

Textbook and other materials:

- **Payroll Accounting, 2017**
- **Authors:** Landin & Schirmer
- **ISBN:** 978126005807 – Includes a General Combo Looseleaf Book with CONNECT Access Card

You will need a basic calculator for homework assignments/in class work, tests, etc.

You will also need access to a computer and the internet either at home, or in an SPC computer lab.

Attendance Policy: Punctual and regular attendance is required of all students. Missing four consecutive classes or having a total of five absences *may* result in an instructor-initiated withdrawal. Students are responsible for all missed material. Any student not present at roll taking will be counted absent unless prior arrangements have been made.

Professionalism: The courses in your program of study are designed to prepare you for employment in the work world. Businesses require that you behave in a professional manner so you are expected to practice professionalism in class. This includes everything from being courteous to your instructor and fellow students to the use of cell phones and other electronic devices.

III. GRADING POLICY/PROCEDURE AND/OR METHODS OF EVALUATION:

Grades will be determined by the following scale:

- A = 90 – 100
- B = 80 – 89
- C = 70 – 79
- D = 60 – 69
- F = Under 60

Assignment Policy: Students will be expected to complete daily work as assigned. **No make-up or late assignments will be accepted;** however, the lowest grade will be dropped at the end of the semester allowing for an absence.

If a student is absent on a day that a test is given, **he or she will not be allowed to make up the test unless arrangements are made prior to the test day.**

The student's final grade will be calculated as follows:

- Exams (3 Exams + 1 Final Exam) 50%
- Problems (Lowest Grade will be dropped) 20%
- Internet Activities (Lowest Grade will be dropped) 10%
- Payroll Projects 20%

The lowest grade in the Problems and Internet Activities Categories will be dropped. A "0" due to an assignment not completed WILL NOT be dropped.

The final exam may be exempted IF a student has less than TWO absences and an overall average of "80." The final exam grade may be used to replace one of the previous three exam grades if it will improve a student's overall score. A score of "0" due to missing an exam WILL NOT be replaced.

Late assignments will not be accepted!! If a student is absent on a day that a test is given, **he or she will not be allowed to make up the test unless arrangements are made PRIOR to the test day.**

Last day to drop Spring 2017 Semester Classes is April 27, 2017

ACCOMMODATIONS: EQUAL OPPORTUNITY: South Plains College strives to accommodate the individual needs of all students in order to enhance their opportunities for success in the context of a comprehensive community college setting. It is the policy of South Plains College to offer all educational and employment opportunities without regard to race, color, national origin, religion, gender, disability or age.

DISABILITIES STATEMENT:

ADA Statement

Students with disabilities, including but not limited to physical, psychiatric, or learning disabilities, who wish to request accommodations in this class should notify the Disability Services Office early in the semester so that the appropriate arrangements may be made. In accordance with federal law, a student requesting accommodations must provide acceptable documentation of his/her disability to the Disability Services Office. For more information, call or visit the Disability Services Office through the Guidance and Counseling Centers at Reese Center (Building 8) [716-4606](tel:716-4606), or Levelland (Student Services Building) [716-2577](tel:716-2577).

DIVERSITY: In this class, the teacher will establish and support an environment that values and nurtures individual and group differences and encourages engagement and interaction. Understanding and respecting multiple experiences and perspectives will serve to challenge and stimulate all of us to learn about others, about the larger world and about ourselves. By promoting diversity and intellectual exchange, we will not only mirror society as it is, but also model society as it should and can be.

ELECTRONIC ASSIGNMENTS: This class will involve the use of the Internet and some access to discussion groups, forums, bulletin boards, e-mail programs and/or chat rooms in order to complete the objectives of this class. Topics assigned by the instructor will be relevant to the objectives of this course.

DISCLAIMER: This is to notify you that the materials you may be accessing in chat rooms, bulletin boards or unofficial web pages are not officially sponsored by South Plains College. The United States Constitution rights of free speech apply to all members of our community regardless of the medium used. We disclaim all liability for data, information or opinions expressed in these forums.