



WACO, TEXAS

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**COURSE SYLLABUS  
AND  
INSTRUCTOR PLAN**

**Payroll & Business Tax Accounting**

**ACNT 1329.H1**

**Jessica Hazel, CPA**

**NOTE: This is a 16-week hybrid course.**

**COVID 19 Notice:**

McLennan Community College is committed to providing you with every resource you need to reach your academic goals including your safety. We will continue to monitor the evolving situation with COVID 19 and adjust our safety guidelines to make sure we offer a safe environment for you and our faculty. Please make sure to consult your faculty and the MCC website on any changes to these guidelines.

**Course Description:**

Introduces payroll procedures, taxing entities and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment. Semester Hours 3 (3 lec/lab)

**Prerequisites and/or Corequisites:**

Earning a “C” or better in BCIS 1305 or COSC 1301 and ACCT 2401 or ACNT 1303.

**Note: Neither of these courses may be taken in the same semester as ACNT 1329 is taken. You must meet both prerequisites before enrolling in ACNT 1329.**

**Course Notes and Instructor Recommendations:**

To be successful in this course, I strongly encourage you to do the following, in this order:

1. **Read** the textbook while taking notes of key terms and concepts before the lecture.
2. **Complete the provided notes** during lecture, be present and engage yourself. Ask questions during class. Review your notes as soon as possible after class, even rewriting them.
3. **Practice, practice, practice!** You may also work any extra problems from your text, which I am happy to review for you.
4. **Review.** Go back to the book or videos for any additional explanation needed and review.
5. **Seek help!**

**Instructor Information:**

Instructor Name:	Jessica Hazel
MCC Email:	jhazel@mclennan.edu
Office Phone Number:	(254) 299-8680
Office Location:	BTB #204
Office/Teacher Conference Hours:	Monday & Wednesday 8:30 – 9:30 am Monday & Wednesday 12:30 – 3:00 pm Tuesday & Thursday 1:00 – 2:00 pm Friday by appointment

Other Instruction Information:

If these times do not work for you, please contact me and we can find a mutually beneficial time.

**Zoom Information:**

Zoom: <https://mclennan.zoom.us/my/jhazel>

Zoom ID: 254-299-8680

Zoom password: 8680

★ I do not keep Zoom open during office hours. I suggest you message me beforehand to meet via Zoom to ensure I am ready and available. When messaging me, please include your course information.

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**Required Text & Materials:**

Title: Payroll Accounting  
Author: Bieg & Toland  
Edition: 2021  
Publisher: Cengage  
ISBN: 978-0-357-35808-5  
Code: Access code for CengageNOWv2

You have two options for purchasing the course material. You will have to decide which option is the best fit for you. Either way, you need to **make sure that you have CNOWV2 access by the first homework due date**. There is a free, temporary 7-day access available through Cengage if needed. You will not lose any work completed while using free access.

**Option 1:** Purchase the book and CNOWv2 access as a bundle from the MCC bookstore for \$184.60 (as of spring 2021).

**Option 2:** Subscribe to Cengage Unlimited directly through the publisher's website <https://www.cengage.com/unlimited/>. If you subscribe to Cengage Unlimited you will have access to an online textbook and you will receive an access code, which you will need, for Cengage Now (CNOWV2). This option would be especially cost effective if you have other classes that use Cengage material. Cengage Unlimited costs \$119.99 for 4 months with the option to rent a hardcopy of the textbook and/or workbook for \$7.99 (plus shipping).

**Materials:**

- **Binder.** I suggest keeping your notes together in a binder.
- **Excel.** If you do not have Excel, as a student, you can download Microsoft Office 365 for free by going to: McLennan.edu > Tech Support > Available Software > Software for Students, Faculty & Staff or clicking [Tech Support Software](#).
- **Calculator.** You may wish to have a calculator separate from the computer.

**MCC Bookstore Website:** <http://www.mclennan.edu/bookstore/>

**Methods of Teaching and Learning:**

Course instruction will consist of lecture with class discussion. As time permits, there may be individual exercises to be completed in class. Individual assignments consist of weekly homework and quizzes and a comprehensive computerized project. Almost all assignments will be completed through CNOWv2. Learning culminates with the final exam.

The comprehensive project will be completed using Microsoft Excel.

**Course Objectives and/or Competencies:**

- Provide an understanding of the personnel and payroll records that provide the information required under the numerous laws affecting the operations of a payroll system.
- Calculate employee payroll
- Calculate employer-related taxes.
- Provide the basics of The Fair Labor Standards Act and the other laws that affect payroll operations & employment practices.
- Explain the Social Security Act, the federal Income Tax withholding law, & other laws relating to the payment of wages & salaries
- Calculate employer-related taxes.
- Prepare related tax forms.
- Manage payroll records required to reflect current laws and regulations.

**Course Outline or Schedule:**

**This schedule is subject to change.** As class progresses, I will notify you of any changes in person as well as post updated information in D2L|Brightspace.

# Payroll & Business Tax Accounting

ACNT 1329.H1

			Assignments Due by 11 a.m.	Class Content
Week 1	T	24-Aug		Orientation/Ch 1
	Th	26-Aug		Orientation/Ch 1
Week 2	T	31-Aug	Ch 1 Quiz & Brightspace HW	Chapter 2
	Th	2-Sep		
Week 3	T	7-Sep	Chapter 2 Part 1	Chapter 2
	Th	9-Sep		
Week 4	T	14-Sep	Chapter 2 Part 2	Chapter 3
	Th	16-Sep		
Week 5	T	21-Sep	Chapter 3 Part 1	Chapter 3
	Th	23-Sep		
Week 6	T	28-Sep	Chapter 3 Part 2	Chapter 4
	Th	30-Sep		
Week 7	T	5-Oct	Chapter 4 Part 1	Chapter 4
	Th	7-Oct		
Week 8	T	12-Oct	Chapter 4 Part 2	Chapter 5
	Th	14-Oct		
Week 9	T	19-Oct	Chapter 5 Part 1	Chapter 5
	Th	21-Oct		
Week 10	T	26-Oct	Chapter 5 Part 2	Chapter 6
	Th	28-Oct		
Week 11	T	2-Nov	Chapter 6 Part 1	Chapter 6
	Th	4-Nov		
Week 12	T	9-Nov	Chapter 6 Part 2	Project
	Th	11-Nov		
Week 13	T	16-Nov		Project
	Th	18-Nov		
Week 14	T	23-Nov		Project
	Th	25-Nov		
Week 15	T	30-Nov		Project
	Th	2-Dec		
	T	7-Dec	Project due by 11 a.m.	
Week 16	Th	9-Dec		

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**Course Grading Information:**

Grades will be based on the following system:

Homework (drop 1)	25%	A = 90 – 100%
Quizzes (drop 1)	45%	B = 80 – 89%
Payroll Project	30%	C = 70 – 79%
Total	100%	D = 60 – 69%
		F = 0 – 59%

Almost all assignments will be given online through CNOWv2 however the project will be complete using Excel.

**HW – Homework:** There will be one assignment for each chapter covered prior to the project (6 chapters). At the end of the course, **I will drop the lowest homework grade.**

**Quizzes:** There will be 6 quizzes covering chapters 1-6. You will have two timed attempts on each quiz. The second attempt is given in case of any technical issues you may encounter. However, you may use the second attempt to improve your grade. **Your grade will reflect the second attempt, NOT the highest of the two scores.** At the end of the course, **I will drop the lowest quiz grade.**

- Quizzes will be open book and notes; therefore, I strongly encourage you to complete the provided notes for each chapter. This will be a HUGE help. Even though quizzes are open book/notes, prepare! **Don't be deceived in thinking the content will be easy.** Accounting is very analytical in nature.

**Payroll project:** During the last quarter of the semester, we will begin a payroll project which will test your knowledge of what you learned during the semester. This will include preparation of payroll registers, preparing necessary journal entries, and preparation of required reports.

**This project is to be prepared by you on an individual basis only. If it appears that you have obtained help from someone you will receive a zero on this project.**

**YOU MUST MAKE A SCORE OF 70 OR HIGHER ON THIS PROJECT IN ORDER TO RECEIVE CREDIT FOR THIS COURSE.**

**Cheating:**

You are admitted to MCC with the expectation that you will display integrity in EVERY aspect of your work. Once you are enrolled, you have accepted responsibility for your actions.

Academic dishonesty is taken very seriously. Any student using unauthorized assistance (without permission) on any assignment will be given a 0 for the first offense. For a second offense, the student will automatically receive an F for the course and will be reported to Student Discipline for further tracking. As stated in the MCC Academic Integrity Statement (see link below),

students who repeatedly commit acts of academic dishonesty will be subject to academic suspension from the college.

**Late Work, Attendance, and Make Up Work Policies:**

If you miss an assignment, you may complete it within one week, time permitting, after the due date with a **20% penalty**. Therefore, the highest grade possible after the due date is 80%. **It is extremely difficult to catch up once you fall behind, and there are no makeup assignments, so please do not ask. Most students who fall behind do not catch up.**

**Attendance:**

Attendance is based on class attendance. Attendance is located under “Assessments” within Brightspace.

You, whether present or absent, are responsible for all material presented or assigned for class and will be held accountable for such materials in the determination of course grades.

Remember, at any point in the semester, up to and including the **drop date (October 22<sup>nd</sup>)**, you can voluntarily drop the course. **Please contact Highlander Central (Phone: 254-299-8622) prior to your drop request, to learn what impact this may have on you.**

★ As stated in MCC Policies and Procedures (B-II), absence from 25 percent of scheduled lecture and/or laboratory meetings will be taken as evidence that a student does not intend to complete the course, and the student will be withdrawn from the course with a grade of W.

**Student Behavioral Expectations or Conduct Policy:**

Students are expected to maintain classroom decorum that includes respect for other students and the instructor, prompt and regular attendance, and an attitude that seeks to take full advantage of this education opportunity. For additional information see the General Conduct Policy in the Highlander Guide.

**[Click Here for the MCC Attendance/Absences Policy](https://www.mclennan.edu/highlander-guide/policies.html)**

**(<https://www.mclennan.edu/highlander-guide/policies.html>)**

Click on the link above for the college policies on attendance and absences. Your instructor may have additional guidelines specific to this course.



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## ACADEMIC RESOURCES/POLICIES

### **Student Support/Resources:**

MCC provides a variety of services to support student success in the classroom and in your academic pursuits to include counseling, tutors, technology help desk, advising, financial aid, etc. A listing of these and the many other services available to our students is available at <http://www.mclennan.edu/campus-resource-guide/>

College personnel recognize that food, housing, and transportation are essential for student success. If you are having trouble securing these resources or want to explore strategies for balancing life and school, we encourage you to contact a Success Coach by calling (254) 299-8226 or emailing [SuccessCoach@mclennan.edu](mailto:SuccessCoach@mclennan.edu). Students may visit the Completion Center Monday-Friday from 8 a.m.-5 p.m. to schedule a meeting with a Success Coach and receive additional resources and support to help reach academic and personal goals. Paulanne's Pantry (MCC's food pantry) provides free food by appointment to students, faculty and staff based on household size. Text (254) 870-7573 to schedule a pantry appointment. The Completion Center and pantry are located on the Second Floor of the Student Services Center (SSC).

### **MCC Foundation Emergency Grant Fund:**

Unanticipated expenses, such as car repairs, medical bills, housing, or job loss can affect us all. Should an unexpected expense arise, the MCC Foundation has an emergency grant fund that may be able to assist you. Please go to <https://www.mclennan.edu/foundation/scholarships-and-resources/emergencygrant.html> to find out more about the emergency grant. The application can be found at [https://www.mclennan.edu/foundation/docs/Emergency\\_Grant\\_Application.pdf](https://www.mclennan.edu/foundation/docs/Emergency_Grant_Application.pdf).

### **Minimum Technical Skills:**

Students should have basic computer skills, knowledge of word processing software, and a basic understanding of how to use search engines and common web browsers.

### **Backup Plan for Technology:**

In the event MCC's technology systems are down, you will be notified via your MCC student email address. Please note that all assignments and activities will be due on the date specified in the Instructor Plan, unless otherwise noted by the instructor.

### **Minimum System Requirements to Utilize MCC's D2L|Brightspace:**

Go to <https://www.mclennan.edu/center-for-teaching-and-learning/Faculty%20and%20Staff%20Commons/requirements.html> for information on the minimum system requirements needed to reliably access your courses in MCC's D2L|Brightspace learning management system.



**Email Policy:**

McLennan Community College would like to remind you of the policy (<http://www.mclennan.edu/employees/policy-manual/docs/E-XXXI-B.pdf>) regarding college email. All students, faculty, and staff are encouraged to use their McLennan email addresses when conducting college business.

A student's McLennan email address is the preferred email address that college employees should use for official college information or business. Students are expected to read and, if needed, respond in a timely manner to college emails.

**Instructional Uses of Email:**

Faculty members can determine classroom use of email or electronic communications. Faculty should expect and encourage students to check the college email on a regular basis. Faculty should inform students in the course syllabus if another communication method is to be used and of any special or unusual expectations for electronic communications.

If a faculty member prefers not to communicate by email with their students, it should be reflected in the course syllabus and information should be provided for the preferred form of communication.

**Email on Mobile Devices:**

The College recommends that you set up your mobile device to receive McLennan emails. If you need assistance with set-up, you may email [Helpdesk@mclennan.edu](mailto:Helpdesk@mclennan.edu) for help.

**Forwarding Emails:**

You may forward emails that come to your McLennan address to alternate email addresses; however, the College will not be held responsible for emails forwarded to an alternate address that may be lost or placed in junk or spam filters.

**MCC Academic Integrity Statement:**

Go to [www.mclennan.edu/academic-integrity](http://www.mclennan.edu/academic-integrity) for information about academic integrity, dishonesty, and cheating.

**Accommodations/ADA Statement:**

Any student who is a qualified individual with a disability may request reasonable accommodations to assist with providing equal access to educational opportunities. Students should contact the Accommodations Coordinator as soon as possible to provide documentation and make necessary arrangements. Once that process is completed, appropriate verification will be provided to the student and instructor. Please note that instructors are not required to provide classroom accommodations to students until appropriate verification has been provided by the Accommodations Coordinator. For additional information, please visit [www.mclennan.edu/disability](http://www.mclennan.edu/disability).

Students with questions or who require assistance with disabilities involving physical, classroom, or testing accommodations should contact:

[disabilities@mclennan.edu](mailto:disabilities@mclennan.edu)

254-299-8122

Room 319, Student Services Center

**Title IX:**

We care about your safety, and value an environment where students and instructors can successfully teach and learn together. If you or someone you know experiences unwelcomed behavior, we are here to help. Individuals who would like to report an incident of sexual misconduct are encouraged to immediately contact the Title IX Coordinator at [titleix@mclennan.edu](mailto:titleix@mclennan.edu) or by calling Dr. Drew Canham (Chief of Staff for Diversity, Equity & Inclusion/Title IX) at (254) 299-8645. Individuals also may contact the MCC Police Department at 299-8911 or the MCC Student Counseling Center at MCC at (254) 299-8210. The MCC Student Counseling Center is a confidential resource for students. Any student or employee may report sexual harassment anonymously by visiting <http://www.lighthouse-services.com/mclennan/>.

Go to McLennan's Title IX webpage at [www.mclennan.edu/titleix/](http://www.mclennan.edu/titleix/). It contains more information about definitions, reporting, confidentiality, resources, and what to do if you or someone you know is a victim of sexual misconduct, gender-based violence or the crimes of rape, acquaintance rape, sexual assault, sexual harassment, stalking, dating violence, or domestic violence.

**Disclaimer:**

The resources and policies listed above are merely for informational purposes and are subject to change without notice or obligation. The College reserves the right to change policies and other requirements in compliance with State and Federal laws. The provisions of this document do not constitute a contract.