

McLennan
C O M M U N I T Y
C O L L E G E

WACO, TEXAS

COURSE SYLLABUS
AND
INSTRUCTOR PLAN

Payroll & Business Tax Accounting

ACNT 1329_H1

Jessica Hazel, CPA

NOTE: This is a 16-week course, 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 at <https://www.mclennan.edu/crisis-management/coronavirus-updates/index.html> on any changes to these guidelines.

AN EQUAL OPPORTUNITY INSTITUTION

Fall 2022

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:

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:	BT #204
Office/Teacher Conference Hours:	Monday 11:00 am – 2:00 pm
	Tuesday 12:30 pm – 1:00 pm
	Wednesday 11:00 am – 2:00 pm
	Thursday 12:30 pm – 1:00 pm
	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.

Required Text & Materials:

Title: Payroll Accounting
Author: Bieg & Toland
Edition: 2021
Publisher: Cengage
ISBN: 978-0-357-51876-2
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**. There is a free, temporary 7-day access available through Cengage if needed. You must have access by the end of the free trial. You will not lose any work completed while using free access. **Buying a textbook does not guarantee access to CNOWv2.**

Option 1: Purchase the book and CNOWv2 access as a bundle from the MCC bookstore for \$249.60 (as of fall 2022).

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 \$124.99 for 4 months with the option to rent a hardcopy of the textbook and/or workbook for \$9.99 (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.** A phone or desktop calculator is fine.

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

Methods of Teaching and Learning:

Course instruction will primarily consist of lectures. Individual assignments consist of weekly homework and quizzes and a comprehensive computerized project. Almost all assignments will be completed through CNOWv2. **The project will be considered the final exam.**

The comprehensive project will be completed using Microsoft Excel.

Course Objectives and/or Competencies:

- 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 as a announcement in D2L|Brightspace.

Payroll & Business Tax Accounting

ACNT 1329_H1

Week	Day	Date	Assignments Due by 11 am, unless noted otherwise	Class Content
Week 1	T	23-Aug		Orientation/Ch 1
	Th	25-Aug		Orientation/Ch 1
Week 2	T	30-Aug	Ch 1 HW (BS), Quiz (CN)	Chapter 2
	Th	1-Sep		
Week 3	T	6-Sep	Chapter 2 HW Part 1 (CN)	Chapter 2
	Th	8-Sep		
Week 4	T	13-Sep	Ch 2 Part 2 HW & Quiz (CN)	Chapter 3
	Th	15-Sep		
Week 5	T	20-Sep	Chapter 3 Part 1 HW (CN)	Chapter 3
	Th	22-Sep		
Week 6	T	27-Sep	Ch 3 HW (BS) & Quiz (CN)	Chapter 4
	Th	29-Sep		
Week 7	T	4-Oct	Ch 4 Part 1 HW (CN & BS)	Chapter 4
	Th	6-Oct		
Week 8	T	11-Oct	Ch 4 Part 2 (BS) & Quiz (CN)	Chapter 5
	Th	13-Oct		
Week 9	T	18-Oct	Ch 5 Part 1 HW (BS & CN)	Chapter 5
	Th	20-Oct		
Week 10	T	25-Oct	Thanksgiving Holiday	Chapter 6
	Th	27-Oct	Ch 5 Part 2 HW (CN) & Quiz (BS & CN)	
Week 11	T	1-Nov		Chapter 6
	Th	3-Nov		
Week 12	T	8-Nov	Chapter 6 Part 1 HW (CN) & Quiz (BS)	Project
	Th	10-Nov		
Week 13	T	15-Nov		Project
	Th	17-Nov		
Week 14	T	22-Nov		Project
	Th	24-Nov		
Week 15	T	29-Nov		Project
	Th	1-Dec	Last day of class	
	T	6-Dec	*Project due for Graduates*	
Week 16	Th	8-Dec	*Project due by 11 a.m.	

Course Grading Information:

Grades will be based on the following system:

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

Almost all assignments will be assigned through CNOWv2. Some assignments will be using Excel and tax forms online. The project will be completed using Excel.

HW – Homework: There will be one assignment for each chapter covered prior to the project. There are six 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 attempts on timed quizzes. 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 in Excel and CNOWv2, which will test your knowledge of what you learned during the semester. This will include preparation of a payroll register, preparing necessary journal entries, and preparation of required reports.

- **The project is to be prepared by you on an individual basis only. If it appears that you have obtained help from someone this will be considered cheating and will result in an automatic 0 (and no drop of the lowest homework and quiz grades).**
- I strongly encourage you to pace yourself on the project, working some each week. There is A LOT of inputs and it is too much to complete all in one sitting.

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:

1. Given a 0 for the first offense.

2. The lowest quiz and homework grade will NOT be dropped.

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:

Late Work:

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 completion of the highest weighted assignment. For example, if there is a homework and quiz due, attendance will be based on the quiz. 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 25th)**, 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.



ACADEMIC RESOURCES/POLICIES

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.

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

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 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/. 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.

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. 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.

MCC Academic Integrity Statement:

Go to www.mclennan.edu/academic-integrity for information about academic integrity, dishonesty, and cheating.

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

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

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.

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. For more information about your student email account, go to www.mclennan.edu/student-email.

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 for help.

You can find help on the McLennan website about connecting your McLennan email account to your mobile device:

- [Email Setup for iPhones and iPads](https://support.microsoft.com/en-us/office/set-up-an-outlook-account-in-the-ios-mail-app-b2de2161-cc1d-49ef-9ef9-81acd1c8e234?ui=en-us&rs=en-us&ad=us) (<https://support.microsoft.com/en-us/office/set-up-an-outlook-account-in-the-ios-mail-app-b2de2161-cc1d-49ef-9ef9-81acd1c8e234?ui=en-us&rs=en-us&ad=us>)
- [Email Setup for Androids](https://support.microsoft.com/en-us/office/set-up-email-in-android-email-app-71147974-7aca-491b-978a-ab15e360434c?ui=en-us&rs=en-us&ad=us) (<https://support.microsoft.com/en-us/office/set-up-email-in-android-email-app-71147974-7aca-491b-978a-ab15e360434c?ui=en-us&rs=en-us&ad=us>)

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.

For more helpful information about technology at MCC, go to [MCC's Tech Support Cheat Sheet](#) or email helpdesk@mclennan.edu.

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.