

Updated 07/18/2023



WACO, TEXAS

**COURSE SYLLABUS
AND
INSTRUCTOR PLAN**

Payroll & Business Tax Accounting

ACNT 1329_O080

Jessica Hazel, CPA

NOTE: This is a 16-week, Online course.

ACNT 1329_0080

***The best way to contact me is during office hours or anytime through MCC email.** You can expect a response within 24 hours of contacting me, except for weekends and school holidays.

Other Instruction Information:

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: 2023

Publisher: Cengage

ISBN: 978-0-357-72231-2

This course uses inclusive access. **This means your digital materials were included with your course fees and you have access to the eBook and CengageNOWv2 (digital content) on the first day of class.** If you opted out of inclusive access (uncommon), you need to purchase access to CengageNOWv2 separately through Cengage or the bookstore, as **many assignments are completed in CengageNOWv2.**

Purchasing or renting a physical copy of the textbook is a personal preference, and therefore optional.

Materials:

- **Binder.** I suggest keeping your notes together in a binder. You may use them on quizzes.
- **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.

Through an [IREPO grant](#), MCC has a limited number of laptops, hotspots and webcams available for students to borrow. If this interests you, please contact me.

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

Methods of Teaching and Learning:

Course instruction will primarily consist of prerecorded lectures. Individual assignments consist of weekly homework and quizzes and a comprehensive 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. It is imperative that you have access to the program.

Course Objectives and/or Competencies:

- Calculate employee payroll
- Calculate employer-related taxes.
- Provide the basics of laws that affect payroll operations & employment practices.
- Calculate employer-related taxes.
- Prepare related tax forms.
- Manage payroll records required to reflect current laws and regulations.

Course Attendance/Participation Guidelines:

If a student is not in attendance in accordance with the policies/guidelines of the class as outlined in the course syllabus as of the course census date, faculty are required to drop students from their class roster prior to certifying the respective class roster. A student's financial aid will be re-evaluated accordingly and the student will only receive funding for those courses attended as of the course census date.

Simply stated, attendance is based on completion of the highest weighted assignment for the week. For most weeks, this will be the quiz.

Before the census date, if you fail to appear for class in the period prior to the census date, you will be dropped for failure to attend, even if you complete assignments in Brightspace.

After the census, for you to remain in this course, you must regularly attend class.

- If you miss more than 25% of class meetings prior to the 60% point of the term, you will be withdrawn from the course.

- If you miss more than 25% of class meetings and the class is past the 60% point for the term, you will NOT be withdrawn. The student is assigned the grade earned for the course.
- If a student attends class meetings but does not complete assignments, they remain in the course and are awarded the grade earned at the end of the term.

Excused absences are in accordance with MCC policy, which includes:

- (1) authorized participation in official College functions
- (2) personal illness
- (3) illness or a death in the immediate family
- (4) Pregnant or Parenting Protections under Title IX and/or Texas State Education Code Chapter 51, Subchapter Z, Section 51.982
- (5) any excused absences as outlined in Section IV of this policy:
<https://www.mclennan.edu/employees/policy-manual/docs/B-II.pdf>

You are required to file a written or electronic request with your instructor for an excused absence in a timely manner.

- The attendance record 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 24th)**, you can voluntarily drop the course. **Please contact Highlander Central (254-299- 8622) prior to your drop request, to learn what impact this may have on you.**

Course Outline or Schedule:

This schedule is subject to change. As class progresses, I will notify you of any changes as an announcement in D2L|Brightspace.

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Week	Date	Assignments Due 11 pm Monday, unless otherwise noted	Class Content
Week 1	21-Aug		Orientation/Ch 1
Week 2	28-Aug	Syllabus Quiz, Discussion Post, Ch 1 (CNOWv2) HW & Quiz	Chapter 2
Week 3	4-Sep	Chapter 2 Part 1 (CNOWv2) HW	Chapter 2
Week 4	11-Sep	Chapter 2 Part 2 (CNOWv2) HW & Quiz	Chapter 3
Week 5	18-Sep	Chapter 3 Part 1 (CNOWv2) HW	Chapter 3
Week 6	25-Sep	Chapter 3 Part 2 (BS & CNOW)	Chapter 4
Week 7	2-Oct	Chapter 4 Part 1 (BS & CNOW)	Chapter 4
Week 8	9-Oct	Chapter 4 Part 2 (BS & CNOW)	Chapter 5
Week 9	16-Oct	Chapter 5 Part 1 (BS & CNOW)	Chapter 5
Week 10	23-Oct	Chapter 5 Part 2 (BS & CNOW)	Chapter 6
Week 11	30-Oct	Chapter 6 (CNOW)	Chapter 6
Week 12	6-Nov	Chapter 6 Quiz (BS)	
Week 13	13-Nov		
Week 14	20-Nov	Excel Project Part 1 (BS)	Project
Week 15	27-Nov		Project
Week 16	4-Dec	Excel Project Parts 2 & 3 (BS & CNOW)	Project
Week 16	6-Dec	Software Project (CNOW)	Project

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%

The majority of assignments will be assigned through CNOWv2. Some will require Excel and tax forms online, outside of CNOWv2. **The project will be completed using Excel.**

HW – Homework: There will be one assignment for each chapter covered prior to the project

- There are only 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 is nearly impossible to complete it 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 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.**

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

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 2542998122 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 acting Title IX Coordinator at titleix@mclennan.edu or by calling, Dr. Claudette Jackson, (Accommodations/Title IX) at (254) 299-8465. MCC employees are mandatory reporters and must report incidents immediately to the Title IX Coordinator. Individuals may also contact the MCC Police Department at (254) 299-8911 or the MCC Student Counseling Center 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/>

Academic Support and Tutoring is here to help students with all their course-related needs. Specializing in one-on-one tutoring, developing study skills, and effectively writing essays. Academic Support and Tutoring can be found in the Library and main floor of the Learning Commons. This service is available to students in person or through Zoom. You can contact the Academic Support and Tutoring team via Zoom or email (ast@mclennan.edu) by going to our website (<https://www.mclennan.edu/academic-support-and-tutoring/>).

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 either MCC CREW – Campus Resources Education Web by calling (254) 299-8561 or by emailing crew@mclennan.edu or a Success Coach by calling (254) 299-8226 or emailing SuccessCoach@mclennan.edu. Both are located in the Completion Center located on the second floor of the Student Services Center (SSC) which is open Monday-Friday from 8 a.m.-5 p.m.

Paulanne's Pantry (MCC's food pantry) provides free food by appointment to students, faculty and staff. To schedule an appointment, go to https://mclennan.co1.qualtrics.com/jfe/form/SV_07byXd7eB8iTqJg. Both the Completion Center and Paulanne's 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. The unauthorized use of artificial intelligence (AI) for classwork can be a violation of the College's General Conduct Policy. Whether AI is authorized in a course and the parameters in which AI can be used in a course will be outlined by each instructor.

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

Go to <https://www.mclennan.edu/center-for-teachingandlearning/FacultyandStaffCommons/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/studentemail.

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](#)
- [Email Setup for Androids](#)

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.