

DE ANZA COLLEGE

Payroll Tax Accounting 064.-01L
CRN: 00044
Classroom: L-74

Fall 2015
Saturday
9:00am – 11:50 am

Instructor: Ms. Lilian Masters
masterslilian@fhda.edu

Required: Payroll Accounting (access card not required)
2015 edition, Bieg and Toland
Calculator, and Excel or other Spreadsheet Program

Office Hour: Saturday 12:00 p.m. to 1:00 p.m. - Classroom L-74

Please turn off all cell phones before you enter the classroom. You will be asked to leave, if you disturb the class. Cell phones may not be used instead of calculators and may not be taken out or left on your desk.

Course Objective:

Accounting 64 presents basic payroll procedures used in business today. It provides practice in recording and in the preparation of federal and state tax returns and in understanding payroll systems and control techniques. The Student will learn (1) to research payroll tax laws and evaluate accounting options to comply with these laws and (2) to produce payroll tax reports and related journal entries.

In today's business world, the computer is used in collecting, organizing and analyzing data. It is imperative for the business student to have direct experience using a computer while preparing to meet the challenges of the business world. To accomplish this you must use a computerized spreadsheet to complete your assignments and download IRS forms and publications from the IRS website, www.irs.gov, and EDD forms and publications at www.edd.ca.gov

Communication and following instructions, both verbal and written, is an integral part of this course.

Assignments and Attendance:

Regular attendance is expected. You will be dropped after 3 unexcused absences. Please see me or e-mail me if you are having scheduling problems. Exercises and problems will be assigned and reviewed in class. Your overall success will be enhanced by reading the text and working the assignments before the class discussions for the related section. In order to achieve your potential, we suggest that you spend two hours outside of class for each hour in the classroom. Late assignments will not be accepted. Homework must be submitted on time.

Student Evaluation:

Your grade will be based on three midterm exams, one final examination and assignments from each chapter. Exams will consist of both multiple-choice and problem-solving questions.

All materials covered in class, including tax publications and online tax topics, will be on the examinations. You will be marked on accuracy, presentation and being able to follow all instructions, both written and oral. The Final exam will be on Saturday, December 5, 2015, the last day of class, at 9:15 a.m.

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Academic Integrity Policy:

Students will be required to present a photo ID before all examinations, and will not be permitted to leave the classroom during any examination without submitting their answer sheet and question papers. Academic and/or administrative sanctions will be applied to students who cheat on an exam or quiz, or help another person cheat on an exam or quiz as stated in the Student Handbook at www.deanza.edu/studenthandbook/academic-integrity.html.

Your final grade will be calculated using the following scale:

	POINTS
Midterm Exams	300
Homework Assignments	48
Continuing Problem	20
Final Exam	<u>100</u>
Total Points	<u>468</u>

GRADE	% OF TOTAL	
A +	100	97
A	96.9	93
A -	92.9	89
B +	88.9	86
B	85.9	82
B -	81.9	79
C +	78.9	74
C	73.9	69
D +	68.9	65
D	64.9	62
D -	61.9	59
F	58.9	& Below

Note: You can contact me by e-mail, but if you want me to call you back please be sure that your e-mail message includes a phone number.