

BA 177 : Payroll Accounting

Learn fundamental skills and basic knowledge in the area of business payroll. The focus of the course is primarily in the following areas: payroll and personnel record keeping, calculation of gross pay using various methods, calculation of Social Security and Medicare taxes, calculation of federal and state income taxes, calculation of federal and state unemployment taxes, journalizing and posting payroll entries, and completing various federal and state forms.

Students will prepare a business payroll in both a manual and computer format. Fundamentals of payroll accounting will be learned. Major topics include: record keeping, wage calculation, federal and state regulations and how they impact business, and payroll journalizing. A manual and a computer based payroll project are assigned. This course is a requirement for the Associate of Applied Science in Accounting.

Credits 3

Prerequisites

Either

Subject

[Business Administration](#)

Course Outcomes

Upon successful completion of Payroll accounting, the student will be able to:

- Demonstrate an understanding of the basic payroll accounting function and tasks.
- Prepare payroll reports containing gross taxable compensations, common withholdings, net pay amounts, and do the related accounting for an unsophisticated employer.
- Prepare many routine reports and forms.
- For an unsophisticated payroll system, be able to determine the employer's taxes to be paid and understand how payments are made.

Prerequisite Courses

[BA 111](#)

[BA 211Z](#)