



Saili le Atamai

American Samoa Community College

Course Alpha/Title/Section: ACC152A-01 PAYROLL AND INCOME TAXS2021		
Class Days/Time: TR 2:00-3:20		Instructor: PAPALAUENA IOAPO TAUAI
Department: BUSINESS DEPARTMENT		
Office Location: QUAD 24		Office Hours: MWF 11:00AM – 3:00PM TR: 1-4:00
Contact Phone Number: 684-699-9155 EXT 382 Cell – 684-733-2422 Hawaii Cell: 1-808-518-1726		Email Address: papa_tauai@yahoo.com i.tauai@amsamoa.edu
Textbook Title: Payroll Accounting– A practical, real-world approach - 7 th Edition. Eric A. Weinstein, CPA.Supplemental - Accounting Principles 11 th Edition by Jerry J. Weygant, Donald E. Kieso, and Paul D. Kimmel.		
ISBN Number and Price of textbook: 1-604061-2009-9 \$155 Supplemental - 978-1-118-13003-2 \$113 (ASCC Disclaimer: Textbook prices are subject to changes.)		
Publisher Name/Copyright Year: Labyrinth Learning, PO Box 2669, Danville, CA 94526. Copyright © 2020 by Labyrinth Learning. JohnWiley & Sons December 2014 © 2015		
*Additional Materials/Resources (Optional): Hand-outs, Newspaper clips, magazine articles, Internet related articles, guest speaker, and current events.		
Course Pre-requisites: ACC150,		
Course Description: This course provides an overview of federal and local income taxation with emphasis on individual business taxes. Students will study and perform the recording process and preparation of payroll and tax filing using the American Samoa System and the Federal Tax bracket system. ASCC Catalog 2020-2022 page 57.		
INSTITUTIONAL LEARNING OUTCOMES (ILO) Alignment to Program Learning Outcomes (PLO):		
ILO 1	Effective communicators	PLO 1, 4
ILO 2	Quantitative Competent Individuals	PLO 2, 3
ILO 3	Critical Thinkers	PLO 3, 4
ILO 4	Global Citizens	PLO 3, 4
ILO 5	Responsible Leaders	PLO 2, 3, 4
Program Learning Outcomes (PLO) Aligned to this Course Learning Outcomes (CLO):		
PLO 1	Create, analyze, and interpret written and verbal communication in business applications, with use of appropriate technologies that will allow for effective business presentations and make effective ethical business decisions.	CO1, CO2
PLO2	Demonstrate competencies in most areas of business, including accounting, marketing, management, economics, business law, organizational behavior, and apply effective business communication skills as required for ethical leadership and management practices.	CO2, CO3
PLO 3	Demonstrate knowledge and practice of business etiquettes and ethics, and to think critically to create positive image of individuals and organizations by learning and understanding theories and participating in practical hands-on training opportunities.	CO3

PLO 4	Value diversity in work settings to enhance one's capacity to effectively foster teamwork, adjust, and adapt to a rapidly changing local, regional, and global business environment.	CO3, CO4
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Course Learning Outcomes (CLO) Alignment to Course Objectives (CO) & Assessment Tools

CLO 1	Explain current liability, new employee process, pay calculation, and the payroll accounting system.	Unit Test; Rubric (Simple Essay)	CO 1, 3
CLO 2	Record employer and employee payroll taxes; transmitting employer and employee taxes to state and federal.	Unit Test; Rubric (Individual Presentation, Simple Essay)	CO 2, 3
CLO 3	Discuss internal control from hiring employee to internal control of payroll records.	Unit Test Rubric (Analytical paper, Case Analysis)	CO 3
CLO 4	Discuss taxation of C corporations - Understand and explain the significant differences between items that constitute taxable income and expenses and items that constitute accounting income and expenses.	Unit Test Rubric (Project Presentation, Case Analysis, Group Presentation)	CO 4

Course Objectives (CO) and their Assessment Tools:

CO 1	Students understand the accounting of current liabilities and its application to the payroll accounting system.
CO 2	Students understand and know how to calculate the gross pay and taxes due based on total hours worked to include over time.
CO 3	Understand and perform the new employee hiring process; implement the internal control guidelines to ensure the payroll system is fraud free.
CO 4	To teach students the principles of corporation taxes and the application of the law to taxable income and expenses.

Methods of Instruction:

1. Class discussion/Lecture
2. Debate
3. Role-playing
4. Community Guest speaker
5. Small group buzz session
6. Peer Evaluation.
7. Using of Technology/Reading
8. Individual/Group Research paper – APA format
9. Field Trip
10. Demonstrations/examples.

Grading Scale: (Grading system identified by points/percentage broken down into a letter grade scale.) *Check with catalog on letter grades used)

Total Points	%	Grade
960-1000	96-100	A
900-950	90-95	A-
870-890	87-89	B+
840-860	84-86	B+
800--840	80-84	B-
770-790	77-79	C+
740-760	74-76	C+
700-730	70-73	C-
670-690	67-69	D+
640-660	64-66	D+
600-630	60-63	D-
620-000	62-0	F

List Course Requirements: (Identify required course work and assign % or points in order for the student to know how to earn a

final grade: (e.g. 4 Quizzes – (@ 50 points or 5% each = 200 pts./20%; Research Paper – 100 pts. or 25%)

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Category	Points	Percent
Attendance	50	5%
Quizzes	150	15%
Classwork/Activities	150	15%
Midterm	150	15%
Final	200	20%
Presentation	150	15%
Research Transcript	150	15%
Total	1,000	100%

Important Dates

January 14–20	Add/Drop Period
January 21– 29	Administrative Drop Period
February 8 - March 26	Withdrawal Period to Receive a “W”
February 12	2021 Spring Semester Graduation Application Due
February 26	CAPP 1 st Session Instruction Ends
May 7	15 Weeks Sessions Instruction Ends
May 10–14	Final Exam

ASCC Attendance Policy:

All students attending ASCC are expected to attend all of their scheduled classes. Students with excessive absences during the first two weeks of instruction will be administratively dropped. Instructors are required to include in their course syllabi the College’s attendance policy and have it distributed to students during the first week of instruction. A student cannot exceed six absences for Monday, Wednesday, Friday classes, four absences for Tuesday, Thursday classes, and three absences for summer sessions. Students with excessive absences, in accordance with this policy will receive a lower or failing grade for the semester or session.

A student can be excused from classes at the discretion or upon verification by the instructor, for the follow reasons: medical reasons, family emergency, special curricular activities, military obligations, jury duty, and related official college sponsored activities. It is the responsibility of the student to make arrangement with his/her instructor(s) for work to be made up for absences due to legitimate reasons. Students are required to submit in writing, justifications or provide appropriate communications for absences to the Dean of Academic Affairs and when appropriate the Dean of Trades and Technology Division for approval.

Veteran students are to refer to the Student Services Veterans Educational Benefits sections for additional attendance requirements.

All students must adhere to ASCC attendance policy as described in the ASCC College Catalog 2020-2022. Students with excessive absences in the first 2 weeks of instruction will be administratively dropped from class.

OTHER BUSINESS DEPARTMENT CONSIDERATIONS:

- Academic Integrity: Academic integrity will be strictly observed and enforced. In other words, plagiarism, cheating, unauthorized copying, etc. are absolutely unacceptable. Automatic failure and referral to appropriate officials for disciplinary action will be enforced. If you are not sure what plagiarism is, refer to www.plagiarism.org for a thorough explanation.
- Other Student Responsibilities in Classroom: Business etiquettes and ethics are expected to be practiced in this class.

These include verbal and non-verbal language, manners, dress and honesty. Cell phones, iPods, electronic games and other distractions will not be tolerated during class sessions and must be turned off, without exceptions. Any student whose phone rings during class will be fined USD2.00 to be paid before the end of the day. Any penalty not paid on time will be charged USD5.00 thereafter. Fines will go to the BAOA club to assist with their activities.

- **Dress Code:** Students taking business courses will be required to adhere to a modest business dress code. Men will be required to wear either polo or regular collared shirts, long pants, 'iefaitaga, or dress shorts. Tank tops, t-shirts, or baggy, tattered, sports shorts are not acceptable. Women wearing sports shorts with t-shirts will not be allowed in class, and will be required to wear appropriate casual dress, puletasi, skirt and blouse.
- **BUSINESS CLUB:** Those majoring in any discipline in Business are welcomed to join the department's Business Club. This will be a chance to expand your learning experience by participating in business-related core activities with your peers. These include community service projects, business networking, peer counseling and tutoring, and more. Ask your advisor with regards to joining the ASCC Business Club.
- **Course Expectations:** I am a firm believer in mutual expectations. As your instructor, you can expect the following from me:
 - You will be treated with respect.
 - Class will start promptly and I will be prepared for each day's lesson.
 - A deep respect for honest hard work.
 - A fair evaluation based on your ability to demonstrate knowledge of course content.
 - Investment in your growth and faith in your potential, demonstrated by my upholding of standards consistent with the field of business and management.
 - Availability outside of class for course related issues or mentoring.

My expectations for students:

- A similar level of preparedness from you.
- That you to arrive on time and are respectful of the needs of everyone in our class.
- That you complete the homework assignments so necessary for success on exams.
 - You will be held accountable for learning through your performance on exams, assigned projects, reports and research papers.
 - The incentive for you to do homework and prepare adequately for exams rests with you.
 - You must direct your own learning process and take responsibility for your success. In addition, you should know that evaluations (e.g., tests) are based on new knowledge acquired through course content (as opposed to personal beliefs/experiences or common knowledge).
 - That you monitor your own learning (i.e. raise questions about confusing topics in class or promptly with me outside of class)

Overall, I believe the content you learn in this class will contribute to your development as students, professionals, and citizens, which is why I take my responsibility seriously and expect you to do the same.

Course Syllabus

Topical Outline

***Instructor retains the right to change any of following activities, topics, or schedule as is appropriate for this class.**

	Reading and Course Activities	Objectives: (covered in the course)	Course Learning Outcomes (CLO) Addressed	Assessment Tool(s) Used to measure CLO:

Week 1	<p>First Day– Class orientation – syllabus, general information, textbooks, reading assignments, attendance.</p> <p>First essay assignment – write a four-page “Reflection” essay, APA format, on “What you have learned so far in accounting and your continued commitment to accounting. Are you ready to use your skills on a job in the real world if called upon now? Did you complete your work on time during last semester? What is your strategy to meet the requirements of the course? Acknowledge your full understanding of the syllabus. What level of commitment do you have to this course? Due January 24 by 4:00 PM via email to me.</p> <p>Begin Chapter 11 – CURRENT LIABILITIES AND PAYROLL ACCOUNTING - Lecture; in-class work; assign textbook assignments –</p> <p>Lecture 1</p> <ul style="list-style-type: none"> - Explain a current liability and identify the major types of current liabilities. - Describe the accounting for notes payable. - Explain the accounting for other current liabilities. - Explain the financial statement presentation and analysis of current liabilities. - Describe the accounting and disclosure requirements for contingent liabilities. <p>In class work:</p> <ul style="list-style-type: none"> - Journalize transactions for notes payable. - Journalize sales taxes payable. - Calculate and journalize unearned revenues. - Journalize contingent and presentation on balance sheet. - Complete current liabilities section of balance sheet. <p>Lecture 2</p> <ul style="list-style-type: none"> - Compute and record the payroll for a pay period. - Describe and record employer payroll taxes. - Discuss the objectives of internal control for payroll. <p>In class work:</p> <ul style="list-style-type: none"> - Compute total wages, payroll deductions, FICA Taxes, Income Taxes, and other deductions. - Complete the individual record and payroll register. - Journalize payroll expenses and liabilities. - Journalize the payment of the payroll. - Preparing the filing and remitting of payroll taxes. 	CO: 1, 2	CLO: 1, 3	Unit test Assignment/ report Assessed with Rubric (Simple Essay)
Week 2 and 3	<p>Lecture 3</p> <ul style="list-style-type: none"> - Additional Fringe Benefits <ul style="list-style-type: none"> --Paid absences --Postretirement benefits --Postretirement health-care and life insurance Benefits. --Pension plans. --Defined-contribution plan. <p>In-class Work</p> <ul style="list-style-type: none"> - Calculate and journalize transactions. 	CO: 1	CLO: 1, 3	Chapter Test, Assignments, Class hands-on activity.

a n d 4	<p>Chapter 11 Assignments: BE11-3, BE11-4, BE11-6, BE11-8, BE11-10. E-11-2, E11-4, E11-6, E11-8, E11-10, E11-12, E11-14, E11-16. P11-2A, P11-4A, Due March 31 – No Exceptions! Late work will get a 70% grade or below.</p> <p>Chapter 11 Review/Tests</p>			
	<p>Begin Chapter 1 – Processing a New Employee Lecture 1</p> <ul style="list-style-type: none"> - The Employee Paystub <ul style="list-style-type: none"> - Summary of Tax Rates. - The Fair Labor Standards Act <ul style="list-style-type: none"> - The Federal Minimum Wage - Calculating Overtime Wages <ul style="list-style-type: none"> - Child Labor Restrictions - Circular E and Form SS-4 <ul style="list-style-type: none"> - Employer Identification Number - Hiring an Employee <ul style="list-style-type: none"> - The Personal Responsibility and Work and Opportunity Reconciliation Act of 1996 - Form SS-5 and Form W-4 - General Payroll Topics <ul style="list-style-type: none"> - Workers' Compensation Insurance - Payroll Certifications; Utilizing a Payroll Service; and Employee Earnings Record <p>Chapter 1 Assignments– Answers Only! Late work will receive a 70% grade or lower. Practice Set A – PSa1-1, PSa1-2, PSa1-3, PSa1-5, PSa1-7. Due on Chapter Test Date.</p>			
W e e k 4 a n d 5 a n d 6	<p>Begin Chapter 2 – Calculating Employee Pay Lecture 1</p> <ul style="list-style-type: none"> - Pay periods and Workweeks <ul style="list-style-type: none"> - Pay Period Options - Defining the Workweek - Wage Determination Issues <ul style="list-style-type: none"> - The Equal Pay Act of 1963 (EPA) - State Minimum Wage; Time Cards - Salaries and Wages <ul style="list-style-type: none"> - Calculating Overtime Pay - Converting to Hourly Rates <ul style="list-style-type: none"> - Weekly Wage Conversions; Annual Salary Conversions - Commissions, Bonuses, and Incentive Plans <ul style="list-style-type: none"> - Paying Commissions; Awarding Bonuses - Offering Incentive Plans - Alternative Pay Considerations <ul style="list-style-type: none"> - Self Employment Income - Tipped employees - Utilizing Piecework Systems - Payroll Register <p>Chapter 2 Assignments - Answers Only! Late work will receive a 70% grade or lower. Practice Set A: PSa2-3, PSa2-4, PSa2-5, PSa2-6 #1 & 2. Due on Chapter Test Date.</p>	CO: 2, 3	CLO: 3	Chapter Test, Assignment, Class hands-on activity

Week 6 a n d 7 a n d 8	Begin Chapter 3 – Federal and State Income Tax Withholding Lecture 1 <ul style="list-style-type: none"> - Deductions from Employee Earnings <ul style="list-style-type: none"> - Mandatory Deductions; Voluntary Deductions - Distinguishing Between Gross Pay and Taxable Pay - Federal Income Tax Withholding <ul style="list-style-type: none"> -The Wage-Bracket Method; The Percentage Method - Other Federal Income Tax Withholding Considerations <ul style="list-style-type: none"> -Deceased and Terminated Employees - Changing the W-4 Form - State Income Tax Withholding <ul style="list-style-type: none"> -Local Income Tax Withholding - The Payroll Register Chapter 3 Assignments –Answers Only! Late work will receive a 70% grade or lower. Practice Set A – Psa3-1, PSa3-2, PSa3-3, PSa3-4. Due on Chapter Test Date.	CO: 2, 3	CLO: 2, 3	Chapter Test, assignments, hands on activity.
Week 8 a n d 9 a n d 10	Begin Chapter 4 – FICA Taxes and Voluntary Deductions Lecture 1 <ul style="list-style-type: none"> - Social Security Tax <ul style="list-style-type: none"> - The Social Security Wage Base - Taxable Earnings for Social Security Tax - Calculating social Security Tax - Medicare Tax <ul style="list-style-type: none"> - Additional Medicare Tax -Additional Withholding Tax considerations <ul style="list-style-type: none"> - State Disability Insurance - Wage Garnishments - Contributing to Retirement Plans - Cafeteria Plans - Dependent Care Benefits - Charitable Contributions, Union Dues, and Insurance Premiums -Completing the Payroll Register -Accounting for Payroll (Employee Portion) Chapter 4 Assignments – Answers Only! Late work will receive a 70% grade or lower. Practice Set A – Psa4-1, PSa4-2, PSa4-3, PSa4-4 Due on Chapter Test Date. Due on Chapter Test Date.	CO: 2, 4	CLO: 3, 4	Chapter Test, Assignments, Class hands-on activity
Week 10 a n d 11 1	Begin Chapter 5 – Federal and State Unemployment Taxes Lecture 1 <ul style="list-style-type: none"> - Federal Unemployment Tax (FUTA) <ul style="list-style-type: none"> - Credit Reduction States - Making FUTA Tax Payments - State Unemployment Tax (SUTA) <ul style="list-style-type: none"> - SUTA Experience Rating - Matching Social Security and Medicare Tax -Accounting for Payroll (Employer Portion) -Nonemployee Compensation <ul style="list-style-type: none"> - Independent Contractors; Form W-9; Form 1099-MISC; Form 1096. - The Self-Employment Contributions Act (SECA) 	CO: 1, 2, 3	CLO: 3, 4	Chapter Test, Assignments, Class hands-on activity.

a n d 1 2	-Statutory Nonemployees Chapter 5 Assignments –Answers Only! Late work will receive a 70% grade or lower. Practice Set A – PSa5-4, PSa5-6. Due on Chapter Test Date.			
W e e k s 1 2 a n d 1 3	Begin Chapter 6 – Periodic and Year-End Payroll Reporting Lecture 1 - Accounting for Payroll (Periodic Entries) - Submitting Unemployment Tax Payments - Voluntary Withholding Payments. - Form 941 (Employer's Quarterly Federal Tax Return) - The Electronic Federal Tax Payment System - Form 941 Rounding Considerations - Quarterly State Payroll Forms - Form 940 (Employer's Annual Federal (Unemployment Tax Return) - Form W-2 (Wage and Tax Statement) - Form W-3 (Transmittal of Wage and Tax-Statements) Chapter 6 – Self Assessment; Quiz Set A and B; Continuing Payroll Problem; Critical Thinking. Due on Chapter Test Date.	CO: 1, 3	CLO: 1, 2	Chapter test, Assignments, Hands-on activity
W e e k 1 3 a n d 1 4	Begin Chapter 7and 8– Comprehensive Payroll Projects – Paper –Based Versions/QuickBooks Versions -Payroll and Tax - Hands-on work (Activities).	CO: 4	CLO: 3, 4	Chapter test, Assignments, Hands-on activity
W e e k 1 5	Presentations/Review			Final Exam Rubrics (Individual Presentation)
W e e k 1 6	Finals			Final Exam