

ACC-140 : Payroll Accounting

Credits 2

Lab 3

Lecture 1

Clinical/WkExp 0

State Prerequisites

ACC-115 or ACC-120

Session Cycle

Spring Only

Description

This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is placed on computing wages; calculating social security, income, and unemployment taxes; preparing appropriate payroll tax forms; and journalizing/posting transactions. Upon completion, students should be able to analyze data, make appropriate computations, complete forms, and prepare accounting entries using appropriate technology.