

CLASS NUMBER AND NAME:	ACN180B PAYROLL CERTIFICATION PREPARATION
TOTAL CLOCK HOURS / UNITS:	24 Hours /1 Unit
PREREQUISITES:	ACN180A Payroll Accounting
TEXTS AND MATERIALS:	<i>Payroll Accounting</i> , by Bieg and Toland; 2018 Edition; Cengage Learning, Boston, MA. (ISBN 9781337291057)
CLASS DESCRIPTION:	The student will maintain and record multifaceted functions of a payroll system. In addition, they will use practice questions to prepare for the NBA, National Bookkeepers Association, payroll certification test.
CLASS OBJECTIVES:	The student will review the concepts and techniques learned in Payroll I in order to pass the NBA Payroll certification test.
CLASS FORMAT OVERVIEW:	This class is a lab. Lab time is spent completing a payroll project and using practice tests to prepare for the certification test.
REQUIREMENTS:	<p>Students are required to maintain a minimum of 80 percent attendance and complete assignments and tests on a regular basis. After the practice tests are completed at the 80 percent accuracy level and the student has a thorough understanding of the exam objectives, the student will be qualified to take the exam for certification.</p> <p>Time spent in preparation for or reflection on course lecture will approximate two hours outside of class for each lecture credit hour utilized by the instructor in delivery of the material and ¼ hour outside of class for each hour of structured lab time.</p>

TESTING

The final for this class will be the NBA Payroll certification test administered in a proctored classroom setting.

FINAL GRADE

This is a Pass or Fail class. To pass the class, the student must complete all assignments on time as listed on the schedule with 80% or better attendance.

LATE WORK OR TESTING:

If the work or test is not completed within the scheduled module, all assignments and/or test(s) must be resubmitted for grading.

CHEATING:

“Empire maintains a code of conduct for students that prohibits passing another student’s work as their own.” If students submit duplicate work, each student will be given an opportunity to erase and repeat all class assignments under the direct supervision of an instructor in a computer lab at “Empire College. The school’s Code of Conduct and Cheating policy will be enforced.

ANTICIPATED LEARNING
OUTCOME:

Upon completing this class, the student will:

1. Have practiced payroll concepts by completing a one month payroll project to review the concepts learned in the beginning, payroll class.
2. Utilize the payroll textbook to complete payroll practice quizzes and tests to pass the NBA certification exam.
3. Complete the NBA Payroll certification test with 80 percent accuracy.

To take the practice tests go to: Z Drive/ open the AC180B Tests folder/ double click on the appropriate .htm file. E-mail the completed project and tests (as XPS documents) to ACN180B@empirecollege.com.

Payroll Certification Preparation-ACN180B

6 Week	Topics	Assignments	Submit Dates	Grade
Week 1	Chapter 7 Payroll Project (Short Version) Download the Excel template from the Z Drive, ACN180B Folder	Read Chapter 7 and review the transactions for Oct. and Nov. Starting with Dec. 3, record the Journal transactions, and post to the Employee's Earnings Record and General Ledger		
Week 2	Chapter 7 Payroll Project (Short Version)	Complete the Dec. 14 through Dec. 18 Journal transactions, post to the Employee's Earnings Record and General Ledger.		
Week 3	The Need for Payroll and Personnel Records Computing Wages and Salaries	Chapter 1 Test Chapter 2 Test		
Week 4	Social Security Taxes Income Tax Withholding	Chapter 3 Test Chapter 4 Test		
Week 5	Unemployment Taxes Analyzing and Journalizing Payroll Transactions	Chapter 5 Test Chapter 6 Test		
Week 6	Study Questions NBA Payroll Certification Test	Obtain the study questions from your instructor to answer Final Exam		

The instructor reserves the right to adjust this schedule as necessary to meet the course objectives.