Montgomery County Community College
ACC 117
Payroll Accounting
3-3-0

COURSE DESCRIPTION:
Students will develop literacy and skills in the application of the principles of payroll accounting including the calculation of salaries and wages, federal, state, Social Security, Medicare and unemployment taxes including matching employer taxes. Students will prepare the necessary payroll entries and produce quarterly and year-end tax returns. This course is designed to prepare students to pass the national certification exam and to obtain the American Payroll Association's (APA) Fundamental Payroll Certification (FPC) designation.

REQUISITES:
Previous Course Requirements

- ACC 115 Financial Accounting with a grade of "C" or higher

Concurrent Course Requirements
None

LEARNING OUTCOMES Upon successful completion of this course, the student will be able to:	LEARNING ACTIVITIES	EVALUATION METHODS
1. Apply a series of payroll concepts in completing new employee forms and employee earnings records to ensure compliance with the Fair Labor Standards Act.	Assigned Readings Lecture and Discussion Online Textbook Learning Resources Demonstration and Practice	Assignments Examinations

2. Compile overtime pay, incentives, commissions, bonuses and payroll registers.	Assigned Readings Lecture and Discussion Online Textbook Learning Resources Demonstration and Practice	Assignments Examinations
3. Record mandatory and voluntary deductions when determining taxable earnings.	Assigned Readings Lecture and Discussion Online Textbook Learning Resources Demonstration and Practice	Assignments Examinations
4. Calculate federal income tax withholding using the Wage-Bracket Method and the Percentage Method.	Assigned Readings Lecture and Discussion Online Textbook Learning Resources Demonstration and Practice	Assignments Examinations
5. Compute Social Security, Medicare taxes and State Disability insurance.	Assigned Readings Lecture and Discussion Online Textbook Learning Resources Demonstration and Practice	Assignments Examinations
6. Complete quarterly and year-end tax forms and their corresponding payroll journal entries.	Assigned Readings Lecture and Discussion Online Textbook Learning Resources Demonstration and Practice	Assignments Examinations

At the conclusion of each semester/session, assessment of the learning outcomes will be completed by course faculty using the listed evaluation method(s). Aggregated results will be submitted to the Associate Vice President of Academic Affairs. The benchmark for each learning outcome is that *70% of students will meet or exceed outcome criteria.*

SEQUENCE OF TOPICS:

1. Payroll and Personnel Records
2. Computation of Wages and Salaries
3. Social Security Taxes and Voluntary Deductions
4. Income Tax Withholding – Federal and State
5. Payroll Journal Entries
6. Payroll Tax Returns

LEARNING MATERIALS:

Landin (2025). *Payroll Accounting* (Latest Edition). McGraw-Hill

Access to the online textbook learning system, Connect, is required for this course and can be used in campus computer labs.

Other learning materials may be required and made available directly to the student and/or via the College's Libraries and/or course management system.

COURSE APPROVAL:

Prepared by: Karen M. Green Date: 10/2014
VPAA/Provost or designee Compliance Verification:
Victoria L. Bastecki-Perez, Ed.D. Date: 2/5/2015

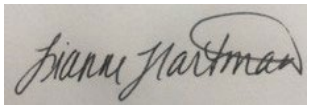
Revised by: Rita Mayhew Date: 3/1/2017
VPAA/Provost or designee Compliance Verification:
Victoria Bastecki-Perez, Ed.D. Date: 3/2/2017

Revised by: Heather Thomas Date: 3/2021
VPAA/Provost or designee Compliance Verification:
Gloria Oikelome, Ed.D. Date: 3/6/2021

Revised by: Heather Thomas Date: 1/2022
VPAA/Provost or designee Compliance Verification:
Gloria Oikelome, Ed.D. Date: 1/6/2022

Revised by: Pamela Kuperstein Date: 9/30/2026

AVPAA or designee Compliance Verification: Date: 9/30/2026



This course is consistent with Montgomery County Community College's mission. It was developed, approved and will be delivered in full compliance with the policies and procedures established by the College.