

ACC 140 : Payroll Accounting

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.

Credits 2

Class Hours 1

Lab Hours 3

Clinical Experience Hours 0

State Prerequisite Courses

[ACC 120](#)