

**ACCOUNTING 132**  
**PAYROLL & HAWAII GENERAL EXCISE TAXES**  
**Spring 2012**

CRN: 34389  
INSTRUCTOR: Leanne Nakamura  
INSTRUCTIONAL MODE: Online  
OFFICE HOURS: By appointment  
OFFICE LOCATION: None  
E-MAIL: leannen@hawaii.edu

If you need to contact the instructor, you may use the following sources:

1. Use the *Discussion and Private Messages* function on Lulima. Each Chapter is setup as a topic under the Questions section, please ask questions in the appropriate topic area.
2. Email at [leannen@hawaii.edu](mailto:leannen@hawaii.edu)

I will read emails daily (excluding weekends and holidays) at 9:00 pm.

**GO TO LAULIMA, RESOURCES FUNCTION AND READ STUDENT INSTRUCTIONS. IF THERE ARE ANY QUESTIONS CONTACT THE INSTRUCTOR.**

**STUDENT REQUIREMENTS**

1. Payroll Accounting 2012, 22<sup>nd</sup> Edition Bernard J. Bieg; Judith A. Toland
2. Access to Lulima. For more information about Lulima please go to:  
[http://www.hawaii.edu/talent/lulima\\_students.htm](http://www.hawaii.edu/talent/lulima_students.htm)
3. Access to a PC with high speed internet access such as DSL road runner or equivalent. Required to use Microsoft Word and Excel. **Please send all files in Microsoft Office file format**
4. It is also required that you obtain a UH Email account. Please go to the following URL for more information:  
<http://www.hawaii.edu/askus/563>

Recommended Preparation:  
ICS 101 or ICS 100, ACC 201

**\*\* CHECK EMAIL AND ANNOUNCEMENTS ON LAULIMA REGULARLY FOR ANY ASSIGNMENT CHANGES OR IMPORTANT UPDATES**

## GRADING

	Description	Points
Exams (7)		
	Chapter 1	100
	Chapter 2	100
	Chapter 3	150
	Chapter 4	100
	Chapter 5	100
	Chapter 6	100
	General excise exam	30
	Practical Problems A, 1 pt each question	242
	Computerized Payroll Project (Appendix A Short Version)-in lieu of final exam	130
		1,052
***Subject to change		

Percent of Available Points	Letter Grade
90 – 100%	A
80 – 89%	B
70 – 79%	C
60 – 69%	D
0 – 59%	F

Answer keys for the **Matching Quiz** and **Questions for Review** that are located at the end of each Chapter can be found on Lualaba under the Resources tab.

Final grades will be posted on MyUH Portal on Wednesday afternoon following the final exam week. It may take tech support a few hours to process data, therefore, you may not see your posted final grade until Wednesday evening or Thursday morning.

## EXAMINATIONS

Examinations must be taken when scheduled since they are generally available 5 days prior to the due date, make up exams are normally not allowed. Only under EXTREME circumstances will make up tests be allowed. If a make up exam is absolutely necessary, the student must notify the instructor one week preceding the scheduled exam. Be prepared to provide an external written documentation to substantiate your valid/acceptable reason for requesting a makeup exam. ***The instructor reserves the right to refuse a request for a makeup exam.***

All exams will be conducted on Lulima under the Task Tests and Surveys function. Each student will be allowed 2 hours and 15 minutes to complete each exam.

If a makeup exam is approved, the student will be allowed to take only one makeup exam during the semester/course.

In lieu of the FINAL EXAM, students will have to complete Appendix A –SHORT VERSION and answer the questions on Lulima. As practice, under the resources function, you will find a file called ‘Practice final exam’. This provides the answers to the first 2 months (October, November) of the quarter for payroll processing under Appendix A. For the final exam you will have to complete the 3<sup>rd</sup> month of the quarter (December). Check your answers to be sure you are processing the payroll correctly.

### **HOMEWORK**

Homework is due as indicated on the schedule. No late homework assignments will be accepted.

The Homework assignments will be the Practical Problems found at the end of Chapters 2-6. Answers to these problems will be posted soon after the due date and time.

There is no time limit for the homework assignments but they must be submitted on Lulima by the due date and time.

### **EXTRA CREDIT**

The Continuing Payroll Problem found at the end of Chapters 2-6 will be the Extra credit assignment. The questions will be available on Lulima

- All extra credit will be available as soon as the corresponding test is due.

Extra credit will be due by May 8, 2012 at 9:00 pm

**WITHDRAWALS** – Only official withdrawals from the class will be assigned a “W” grade.

**INCOMPLETES** – No incompletes will be assigned except where extenuating circumstances exist.

**DISAPPEARING STUDENTS** – Students who disappeared during the semester will automatically receive a failing grade. Disappearing students are those who are not completing homework assignments quizzes, and examinations and without any contact with the instructor.

Instructor reserves the rights not to sign any withdrawal (“W”) forms once it is three months into the spring or fall semester (or four weeks into a summer session). At the time, students must show compelling evidence to show why he/she must withdraw from the course.

Incomplete grade will only be given to students with minor deficiencies in completion of course requirements due to reasons of his/her illness or other extenuating circumstances. To qualify, a student must be able to produce evidence such as hospitalization documents showing requirements of time off, official doctor’s notes showing extended period of illness (a week of cold will not count) or injury causing student’s ability to complete school work, etc. Students

must also submit a plan of actions to complete course before he/she can be considered for “Incompletion”. “Working long/extra hours” or “too much school work” will not qualify

**CLASS LECTURE/NOTES**- This is an online class so LAULIMA is how all “Lectures” will be communicated. It is the student’s responsibility to monitor class information in Laulima on a regular basis. The instructor will not provide class lecture notes. Solutions to the *Matching Quiz* and *Questions for Review* at the end of each chapter can be found on Laulima under the *Resources* function.

### **DISABILITY ACCESS**

If you have a documented disability and have not voluntarily disclosed the nature of your disability and the support you need, you are invited to contact the Disability Support Services Office (DSSO), Phone 734-9552 (V/TTY), Ilima 103 for assistance.

Extended time in a distraction-free environment is an appropriate accommodation based on a student’s disability. If you do have a disability and have not voluntarily disclosed the nature of your disability and support that you need, you are invited to contact the Disability Support Services Office (DSSO), Phone 734-9552 (V/TTY), Ilima 103 for assistance.

### **COURSE DESCRIPTION**

ACC 132 is a 16 week schedule and it is not self-paced. This course focuses on training in the maintenance of payroll tax reporting systems and compliance with federal and State of Hawai’i payroll (and selected employment) laws. Students gain experience in input, processing and reporting of payroll tax-related transactions and events within the context of both manual and computerized payroll systems. Accounting for and reporting of Hawai’i General Excise and Use taxes. This course is designed as a prerequisite for advanced ACC courses, but also serves those students seeking immediate employment as payroll clerks.

Upon successful completion of ACC 132, the student should be able to:

- Maintain both manual and computerized payroll systems and related personnel records.
- Compute gross pay, withholdings, net pay and employer taxes in a manual payroll system.

- Maintain general and subsidiary records of all payroll amounts in a manual payroll system and generate related journal entries.
- Interpret reports and generate journal entries within the framework of a computerized payroll system (e.g., payroll service bureau).
- Compute required periodic payroll tax deposits/payments.
- Prepare monthly, quarterly and annual payroll tax returns for federal and Hawai'i state payroll taxes: Federal forms 940, 941, W-2, W-3; State of Hawai'i forms HW3, HW-14, UC-B6.
- Reconcile paychecks, computerized payroll reports, payroll tax returns and payroll tax deposits/payments.
- Issue corrected paychecks and generate related journal entries; input corrections to computerized payroll records; prepare amended payroll tax returns; generate adjusting disbursements for payroll tax deposits/payments.
- Compute Temporary Disability Insurance premiums.
- Estimate workman's compensation insurance premiums for various classes of workers and in total.
- Discuss important employer non-financial reporting requirements.
- Through demonstrated awareness, help insure a company's compliance with applicable federal and State of Hawai'i payroll tax and selected employment laws.
- Capture relevant data, account for and properly report Hawai'i General Excise and Use taxes.

Sample Only