

**University of Hawaii Maui College**  
**ACC 132 - Payroll and Hawai'i General Excise Tax**

**1. Course Alpha.**

ACC

**2. Course Number.**

132

**3. Course Title/Catalog Title.**

Payroll and Hawai'i General Excise Tax

**4. Number of Credits.**

3

**5. Contact Hours/Type.**

- Hour lecture (3)

**6. Course Description.**

Introduces principles, manual and computerized procedures, and terminology for business applications of payroll accounting. Includes preparation and filing of federal and Hawai'i state forms for payroll taxes and Hawai'i General Excise and Use Tax.

**7. Pre-Requisites.**

ACC 124 or ACC 201, or concurrent, or consent

**8. Co-requisites.**

**9. Recommended Preparation.**

**10. Is this a cross-listed course?**

NO

**11. Reason for Proposal. Why is this course being proposed or modified? This question requires specific information as part of the explanation.**

Change in student learning outcomes in accordance with UHCC articulation agreement.

**12. Effective Semester and Year.**

Spring 2016

**13. Grading Method. What grading methods may be used for this course?**

- Standard (Letter,Cr/NCr,Audit) (0)

**14. Is this course repeatable for credit? How often can this course be counted toward a degree or certificate?**

NO

**15. Course Student Learning Outcomes (SLOs).**

Competency/Course SLO	Ethically and accurately prepare and report payroll according to federal and state laws.	Ethically and accurately complete Hawai'i General Excise and Use tax forms.
Describe the various laws and their provisions that affect employers in their payroll operations.	<input checked="" type="checkbox"/>	
Define the characteristics that differentiate an employee and an independent contractor.	<input checked="" type="checkbox"/>	
Distinguish between employee's principal activities and their preliminary and postliminary activities.	<input checked="" type="checkbox"/>	
Calculate regular and overtime pay, payroll deductions and net pay.	<input checked="" type="checkbox"/>	
Identify, for social security, federal income tax withholding and unemployment purposes, those persons covered under the law and the types of compensation that are taxable under the law.	<input checked="" type="checkbox"/>	
Apply the current tax rates and wage base for FICA, FUTA, and SUTA purposes.	<input checked="" type="checkbox"/>	
Compute the amount of federal income tax to be withheld using the percentage method and the wage-bracket method.	<input checked="" type="checkbox"/>	
Apply the different requirements and procedures for depositing FICA taxes and income taxes withheld from employee's wages.	<input checked="" type="checkbox"/>	
Complete the forms required by the Federal Insurance Compensations Act, the Federal Unemployment Tax Act, and the Internal Revenue Service in regards to payroll.	<input checked="" type="checkbox"/>	
Maintain payroll records, including the payroll register, employee's earnings record, and general journal and general ledger.	<input checked="" type="checkbox"/>	
Identify taxable income and deductible allowances under Hawai'i's general excise tax (GET) laws.		<input checked="" type="checkbox"/>
Apply the appropriate tax rates to calculate Hawai'i's general excise and use tax		<input checked="" type="checkbox"/>
For GET purposes, complete the various forms used by State of Hawai'i Department of Taxation.		<input checked="" type="checkbox"/>

PSLO/Course SLO	Ethically and accurately prepare and report payroll according to federal and state laws.	Ethically and accurately complete Hawai'i General Excise and Use tax forms.
Demonstrate satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following general accepted accounting principles with special emphasis on the elements of the accounting cycle; the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing process.		
Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Demonstrates satisfactory proficiency in hands-on accounting skills for maintaining accounting records using commercial accounting software, and the use of spreadsheets to solve accounting problems.		

**16. Course Competencies.**

Describe the various laws and their provisions that affect employers in their payroll operations.

Competency
Describe the various laws and their provisions that affect employers in their payroll operations.
Define the characteristics that differentiate an employee and an independent contractor.
Distinguish between employee's principal activities and their preliminary and postliminary activities.
Calculate regular and overtime pay, payroll deductions and net pay.
Identify, for social security, federal income tax withholding and unemployment purposes, those persons covered under the law and the types of compensation that are taxable under the law.

Apply the current tax rates and wage base for FICA, FUTA, and SUTA purposes.
Compute the amount of federal income tax to be withheld using the percentage method and the wage-bracket method.
Apply the different requirements and procedures for depositing FICA taxes and income taxes withheld from employee's wages.
Complete the forms required by the Federal Insurance Compensations Act, the Federal Unemployment Tax Act, and the Internal Revenue Service in regards to payroll.
Maintain payroll records, including the payroll register, employee's earnings record, and general journal and general ledger.
Identify taxable income and deductible allowances under Hawai'i's general excise tax (GET) laws.
Apply the appropriate tax rates to calculate Hawai'i's general excise and use tax.
For GET purposes, complete the various forms used by State of Hawai'i Department of Taxation.

**17. Recommended Course Content and Timeline. The course content facilitates the course competencies. Course content may be organized by weeks, units, topics or the like.**

- 1-2 Weeks Payroll laws and personnel records
- 1-2 Weeks Computing and paying wages and salaries
- 1-3 Weeks Social security taxes
- 1-2 Weeks Income tax withholding
- 1-3 Weeks Unemployment compensation taxes
- 2-5 Weeks Analyzing, journalizing, and posting payroll transactions; completing the payroll project
- 1-2 Weeks Hawai'i General Excise and Use tax

**18. Program Learning Outcomes.**

Program SLO
Demonstrate satisfactory proficiency in the basic fundamental principles of financial and managerial accounting following general accepted accounting principles with special emphasis on the elements of the accounting cycle: the rules of debit and credit, journalizing and posting, trial balances, adjustments, worksheets, financial statements, and the closing process.
Demonstrates satisfactory proficiency in the basic principles procedures, terminology, and application of income and payroll tax laws.
Demonstrates satisfactory proficiency in hands-on accounting skills for maintaining accounting records using commercial accounting software, and the use of spreadsheets to solve accounting problems.

**19. College-wide Academic Student Learning Outcomes (CASLOs).**

	<b>Creativity</b> - Able to express originality through a variety of forms.
<input checked="" type="checkbox"/>	<b>Critical Thinking</b> - Apply critical thinking skills to effectively address the challenges and solve problems. <input checked="" type="checkbox"/> Preparatory Level
<input checked="" type="checkbox"/>	<b>Information Retrieval and Technology</b> - Access, evaluate, and utilize information effectively, ethically, and responsibly. <input checked="" type="checkbox"/> Preparatory Level
	<b>Oral Communication</b> - Practice ethical and responsible oral communications appropriately to a variety of audiences and purposes.
<input checked="" type="checkbox"/>	<b>Quantitative Reasoning</b> - Synthesize and articulate information using appropriate mathematical methods to solve problems of quantitative reasoning accurately and appropriately. <input checked="" type="checkbox"/> Level I
	<b>Written Communication</b> - Write effectively to convey ideas that meet the needs of specific audiences and purposes.

**20. Linking. CLICK ON CHAIN LINK ICON IN UPPER RIGHT HAND CORNER TO BEGIN LINKING.**

**21. Method(s) of delivery appropriate for this course.**

- Cable TV (0)
- Classroom/Lab (0)
- HITS/Interactive TV (0)

- Hybrid (0)
- Online (0)

**22. Text and Materials, Reference Materials, and Auxiliary Materials.**

Bieg, B., & Toland, J. (n.d.). *Payroll accounting*.

**23. Maximum enrollment.**

24

**24. Particular room type requirement. Is this course restricted to particular room type?**

YES

Computer classroom

**25. Special scheduling considerations. Are there special scheduling considerations for this course?**

NO

**26. Are special or additional resources needed for this course?**

No

**27. Does this course require special fees to be paid for by students?**

NO

**28. Does this course change the number of required credit hours in a degree or certificate?**

No

**29. Course designation(s) for the Liberal Arts A.A. degree and/or for the college's other associate degrees.**

Degree	Program	Category
Associate in Arts:	Liberal Arts	LE - Elective
AS:		
AAS:	Accounting	PR - Program Requirement
BAS:		
Developmental/ Remedial:		

Program elective for Business Careers

**30. Course designation(s) for other colleges in the UH system.**

ACC 132 at Hawai'i CC, Kapiolani CC, Kauai CC, and Leeward CC.

**31. Indicate the year and page # of UHMC catalog referred to. For new or modified courses, please indicate the catalog pages that need to be modified and provide a sheet outlining those changes.**

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### 32. College-wide Academic Student Learner Outcomes (CASLOs).

<b>Standard 1 - Written Communication</b>	
Write effectively to convey ideas that meet the needs of specific audiences and purposes.	
Outcome 1.1 - Use writing to discover and articulate ideas.	1
Outcome 1.2 - Identify and analyze the audience and purpose for any intended communication.	1
Outcome 1.3 - Choose language, style, and organization appropriate to particular purposes and audiences.	1
Outcome 1.4 - Gather information and document sources appropriately.	1
Outcome 1.5 - Express a main idea as a thesis, hypothesis, or other appropriate statement.	0
Outcome 1.6 - Develop a main idea clearly and concisely with appropriate content.	0
Outcome 1.7 - Demonstrate a mastery of the conventions of writing, including grammar, spelling, and mechanics.	0
Outcome 1.8 - Demonstrate proficiency in revision and editing.	0
Outcome 1.9 - Develop a personal voice in written communication.	0
<b>Standard 2 - Quantitative Reasoning</b>	
Synthesize and articulate information using appropriate mathematical methods to solve problems of quantitative reasoning accurately and appropriately.	
Outcome 2.1 - Apply numeric, graphic, and symbolic skills and other forms of quantitative reasoning accurately and appropriately.	2
Outcome 2.2 - Demonstrate mastery of mathematical concepts, skills, and applications, using technology when appropriate.	2
Outcome 2.3 - Communicate clearly and concisely the methods and results of quantitative problem solving.	2
Outcome 2.4 - Formulate and test hypotheses using numerical experimentation.	0
Outcome 2.5 - Define quantitative issues and problems, gather relevant information, analyze that information, and present results.	0
Outcome 2.6 - Assess the validity of statistical conclusions.	0
<b>Standard 3 - Information Retrieval and Technology</b>	
Access, evaluate, and utilize information effectively, ethically, and responsibly.	
Outcome 3.1 - Use print and electronic information technology ethically and responsibly.	3
Outcome 3.2 - Demonstrate knowledge of basic vocabulary, concepts, and operations of information retrieval and technology.	0
Outcome 3.3 - Recognize, identify, and define an information need.	2
Outcome 3.4 - Access and retrieve information through print and electronic media, evaluating the accuracy and authenticity of that information.	3
Outcome 3.5 - Create, manage, organize, and communicate information through electronic media.	0
Outcome 3.6 - Recognize changing technologies and make informed choices about their appropriateness and use.	0
<b>Standard 4 - Oral Communication</b>	
Practice ethical and responsible oral communications appropriately to a variety of audiences and purposes.	
Outcome 4.1 - Identify and analyze the audience and purpose of any intended communication.	0
Outcome 4.2 - Gather, evaluate, select, and organize information for the communication.	0
Outcome 4.3 - Use language, techniques, and strategies appropriate to the audience and occasion.	0
Outcome 4.4 - Speak clearly and confidently, using the voice, volume, tone, and articulation appropriate to the audience and occasion.	0
Outcome 4.5 - Summarize, analyze, and evaluate oral communications and ask coherent questions as needed.	0
Outcome 4.6 - Use competent oral expression to initiate and sustain discussions.	0
<b>Standard 5 - Critical Thinking</b>	
Apply critical thinking skills to effectively address the challenges and solve problems.	
Outcome 5.1 - Identify and state problems, issues, arguments, and questions contained in a body of information.	0
Outcome 5.2 - Identify and analyze assumptions and underlying points of view relating to an issue or problem.	0
Outcome 5.3 - Formulate research questions that require descriptive and explanatory analyses.	0
Outcome 5.4 - Recognize and understand multiple modes of inquiry, including investigative methods based on observation and analysis.	0

Outcome 5.5 - Evaluate a problem, distinguishing between relevant and irrelevant facts, opinions, assumptions, issues, values, and biases through the use of appropriate evidence.	3
Outcome 5.6 - Apply problem-solving techniques and skills, including the rules of logic and logical sequence.	2
Outcome 5.7 - Synthesize information from various sources, drawing appropriate conclusions.	0
Outcome 5.8 - Communicate clearly and concisely the methods and results of logical reasoning.	0
Outcome 5.9 - Reflect upon and evaluate their thought processes, value system, and world views in comparison to those of others.	0
Standard 6 - Creativity Able to express originality through a variety of forms.	
Outcome 6.1: Generate responses to problems and challenges through intuition and non-linear thinking.	0
Outcome 6.2: Explore diverse approaches to solving a problem or addressing a challenge.	0
Outcome 6.3: Sustain engagement in activities without a preconceived purpose.	0
Outcome 6.4: Apply creative principles to discover and express new ideas.	0
Outcome 6.5: Demonstrate the ability to trust and follow one's instincts in the absence of external direction	1
Outcome 6.6: Build upon or adapt the ideas of others to create novel expressions or new solutions.	0

### 33. Additional Information