



# STARK STATE COLLEGE

## GENERAL SYLLABUS

### Course Information

**Course Name:** Payroll Accounting  
**Course Number:** ACC227

### Required Materials

**Textbook(s):** Payroll Accounting 2025 edition by Bieg and Toland with instant access to Cengage CNOW2  
**Required Readings:** None  
**Additional Materials:** Microsoft Excel and Calculator

### Course Outline/Calendar

The date of coverage and order of coverage may be modified based on the faculty member and events beyond the control of faculty members that interfere with class times and teaching.

16-week Calendar	
Week	Chapter/Topic/Lab
1	Chapter 1 The Need for Payroll and Personnel Records
2-3	Chapter 2 Computing Wages and Salaries
4	Test 1
5	Chapter 3 Social Security Taxes
6-7	Chapter 4 Income Tax Withholding
8	Test 2
9	Chapter 5 Unemployment Compensation Taxes
10-11	Chapter 6 Analyzing and Journalizing Payroll
12	Test 3
13	Payroll Project Submission 1: Excel Worksheet Payroll Register and Employees' Earnings Record
14	Payroll Project Submission 2: Excel Worksheet Journal Entries and General Ledger
15	Payroll Project Submission 3: W2s for each employee, W3, 1099 for estate and 1096
16	Payroll Project Submission 4: Form 941, 940, PA SUTA forms detail / summary, PA State Reconciliation

8-week Calendar	
Week	Chapter/Topic/Lab
1	Chapter 1 The Need for Payroll and Personnel Records
2	Chapter 2 Computing Wages and Salaries
	Test 1
3	Chapter 3 Social Security Taxes
4	Chapter 4 Income Tax Withholding
	Test 2
5	Chapter 5 Unemployment Compensation Taxes
6	Chapter 6 Analyzing and Journalizing Payroll
	Test 3
7	Payroll Project Submission 1: Complete all tabs of Excel Project
8	Payroll Project Submission 2: W2s for each employee, W3, 1099 for estate and 1096
	Payroll Project Submission 3: Form 941, 940, PA SUTA forms detail / summary