CURRICULUM GUIDELINES

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A:	Division:	**Instructional**	Effective Date:		**May 2004**
B:	Department/ Program Area:	**Commerce & Business Admin. Office Administration**	Revision	X	New Course

If Revision, Section(s) Revised: **G,H,I,J,N,P,Q,R**

Date of Previous Revised: **May 2003**

Date of Current Revision: **December 2003**

C:	**OADM 347**	**D:**	**PAYROLL**	**E:**	**3**
	Subject & Course No.		Descriptive Title		Semester Credits

F: Calendar Description: This course will provide the student with the knowledge and skills required to produce payroll records that vary in degrees of complexity. Records will be created using both a manual system and a popular computer application software. Students will produce payroll records for a simulated business applying bookkeeping, computer application, mathematical, critical/analytical thinking and problem-solving skills. Topics include: taxable earnings/benefits, statutory and non-statutory deductions, record of employment, Employment Standards Act, provincial medical plans, payroll error correction, Workers' Compensation, terminations, company policies, union agreements, government reporting bodies (federal and provincial), month and year-end reporting and issues of confidentiality and ethics.

G: Allocation of Contact Hours to Types of Instruction/Learning Settings

Primary Methods of Instructional Delivery and/or Learning Settings:

Lecture and Laboratory
Number of Contact Hours: (per week / semester for each descriptor)

Lecture: 3 Hours
Laboratory: 1 Hours
Number of Weeks per Semester:

15 Weeks X 4 Hours Per Week = 60 Hours

H: Course Prerequisites:
 English 11 with a grade of "C" or better or equivalent. (OADM 227 or BUSN 330 or equivalent) and (OADM 237 or ACCT 110 or ACCT 235) and (OADM 255 or CISY 110)

I. Course Corequisites:

OADM 239 recommended

J. Course for which this Course is a Prerequisite:

OADM 401

K. Maximum Class Size:

30

L: PLEASE INDICATE:

	Non-Credit
X	College Credit Non-Transfer
	College Credit Transfer: Requested Granted

SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (www.bccat.bc.ca)

M: Course Objectives/Learning Outcomes

The learner has reliably demonstrated the ability to:

1.   interpret all aspects of payroll concepts, procedures and federal and provincial legislation pertaining to producing and retaining payroll records/documents;
2.   prepare and verify payroll records, reports and documents;
3.   recognize and organize appropriate payroll resources and reference material;
4.   apply problem-solving and decision making skills to various payroll tasks;
5.   utilize appropriate software to assist in completion of various payroll tasks;
6.   comply with appropriate rules of con   2 51Q4;5622.0238277.9327.0121 550.377 Tm(eth)Tj10.02 0 0 10.02 34
7.

SECTION 6 – Commissions, Bonuses, and Retroactive Amounts
6.1   calculating statutory deductions on irregular commission payments
6.2   completing a TD1X form
6.3   calculating an income tax rate for commission employees
6.4   calculating deductions on bonuses
6.5   calculating retroactive amounts

SECTION 7 – Workers' Compensation
7.1   employer responsibilities

7.2   classifications and assessment rates

7.3   experience rated assessment plan

7.4   payment of assessments

SECTION 8 – year-End Reporting

8.1   completing T4's and the T4 Summary

O: Methods of Instruction
Lectures, guest speakers, and independent and small group work will be used to develop, demonstrate and practice skills relating to subject matter. Active learning is an integral part of this course, and major emphasis will be placed on a "hands-on" environment to allow students to work independently and collaboratively to apply concepts and payroll application skills.

P: Textbooks and Materials to be Purchased by Students

Sabourin, Noel. <u>ACCPAC Plus Canadian Payroll</u>, Latest Edition, Ontario: Norbry
Employment Standards Act
Douglas College Payroll Manual
2 HD 3½" disks
disk case

Q: Means of Assessment
Assignments/projects   25%
Tests: Manual (2)   35%
             Computer (2)   30%
Employability Skills: criterion referenced   <u>10%</u>
                                                    <u>100%</u>

R: Prior Learning Assessment and Recognition: specify whether course is open for PLAR

        Yes

Course Designer(s): **Neil Gillis**   Education Council/Curriculu