



## COURSE OUTLINE: ACC212 - PAYROLL COMPLIANCE

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<b>Course Code: Title</b>	ACC212: PAYROLL COMPLIANCE
<b>Program Number: Name</b>	2035: BUSINESS 2050: BUSINESS -ACCOUNTING
<b>Department:</b>	BUSINESS/ACCOUNTING PROGRAMS
<b>Academic Year:</b>	2024-2025
<b>Course Description:</b>	This course provides students with a comprehensive understanding of payroll compliance responsibilities impacting organizations, including practical payroll calculations. Upon completion of the course, students will demonstrate proficiency in interpreting payroll legislation and effectively communicating these insights to all stakeholders. The course aims to equip students with the knowledge of payroll-related legislation influencing organizations and provide practical tools to locate and apply information in diverse scenarios related to individual pay.
<b>Total Credits:</b>	3
<b>Hours/Week:</b>	3
<b>Total Hours:</b>	42
<b>Prerequisites:</b>	There are no pre-requisites for this course.
<b>Corequisites:</b>	There are no co-requisites for this course.
<b>Vocational Learning Outcomes (VLO's) addressed in this course:</b>	<p><b>2035 - BUSINESS</b></p> <p>VLO 3 Use current concepts/systems and technologies to support an organization`s business initiatives.</p> <p>VLO 6 Perform work in compliance with relevant statutes, regulations and business practices.</p> <p>VLO 8 Use accounting and financial principles to support the operations of an organization.</p> <p><b>2050 - BUSINESS -ACCOUNTING</b></p> <p>VLO 1 Record financial transactions in compliance with Canadian Generally Accepted Accounting Principles for sole proprietorships, partnerships, private enterprises, publicly accountable enterprises and non-profit organizations.</p> <p>VLO 5 Analyze organizational structures, the interdependence of functional areas, and the impact those relationships can have on financial performance.</p> <p>VLO 6 Analyze, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations.</p> <p>VLO 8 Contribute to recurring decision-making by applying fundamental financial management concepts.</p>
<b>Essential Employability Skills (EES) addressed in this course:</b>	EES 1 Communicate clearly, concisely and correctly in the written, spoken, and visual form that fulfills the purpose and meets the needs of the audience.



- EES 2 Respond to written, spoken, or visual messages in a manner that ensures effective communication.
- EES 3 Execute mathematical operations accurately.
- EES 6 Locate, select, organize, and document information using appropriate technology and information systems.
- EES 7 Analyze, evaluate, and apply relevant information from a variety of sources.
- EES 10 Manage the use of time and other resources to complete projects.

**Course Evaluation:**

Passing Grade: 50%,

A minimum program GPA of 2.0 or higher where program specific standards exist is required for graduation.

**Books and Required Resources:**

An Introduction to Payroll Administration with Connect Access by Allan Dryden  
 Publisher: McGraw Hill Edition: most recent  
 ISBN: 9781264840014

**Course Outcomes and Learning Objectives:**

<b>Course Outcome 1</b>	<b>Learning Objectives for Course Outcome 1</b>
Examine the various stakeholders involved in payroll administration, the distinctions between Contract for Service and Contract of Employment, and the criteria for determining compliance with Federal or Provincial Employment Labour Standards.	1.1 Define payroll and basic payroll functions. 1.2 Describe the various stakeholders in payroll and their impact on payroll process and procedures. 1.3 Explain the differentiation between Contract for Service and Contract of Employment. 1.4 Differentiate between Federal and Provincial Employment Labour Standards.
<b>Course Outcome 2</b>	<b>Learning Objectives for Course Outcome 2</b>
Apply knowledge of Labour and Employment standards to accurately calculate payroll, navigate employer policies to streamline payroll administration, recognize the influence of Collective Bargaining Agreements on payroll processes, and effectively utilize sources to obtain updated standards.	2.1 Describe the impact of Labour and Employment standards on payroll calculation. 2.2 Explain how employer policies may affect payroll administration. 2.3 Describe impact of a Collective Bargaining Agreement on payroll administration. 2.4 Identify sources for obtaining updated standards.
<b>Course Outcome 3</b>	<b>Learning Objectives for Course Outcome 3</b>
Define and calculate sources of employment earnings, distinguish between earnings, allowances, and reimbursements, determine	3.1 Describe the various sources of employment earnings, including wages, salaries, bonuses, and commissions. 3.2 Define the meaning and differences between earnings,



	<p>various payroll deductions (including Canada Pension Plan contributions, Employment Insurance premiums, and income tax withholdings), while ensuring compliance with relevant regulations.</p>	<p>allowances and reimbursements.  3.3 Demonstrate the ability to accurately calculate earnings.  3.4 Determine if earnings are subject to CPP contributions.  3.5 Define gross earnings subject to EI premiums.  3.6 Correctly calculate the amount of CPP contribution, EI premium and income tax withholdings.</p>
	<p><b>Course Outcome 4</b></p>	<p><b>Learning Objectives for Course Outcome 4</b></p>
	<p>Demonstrate the ability to execute the steps involved in calculating net pay, accurately determine and apply necessary deductions, and ensure employees are paid correctly and efficiently.</p>	<p>4.1 Describe the steps involved in calculating net pay.  4.2 Calculate deductions from employees pay.  4.3 Describe how to pay employees correctly.</p>
	<p><b>Course Outcome 5</b></p>	<p><b>Learning Objectives for Course Outcome 5</b></p>
	<p>Articulate the registration requirements for employers, clarify the procedure of employer matching of statutory withholdings, calculate workers' compensation premiums with precision, and discuss the impact of provincial health taxes on employer responsibilities.</p>	<p>5.1 Explain the necessary registration processes and requirements for employers.  5.2 Describe the obligations and procedures for employer matching of statutory withholdings in Ontario, including contributions to programs such as the Canada Pension Plan (CPP) and Employment Insurance (EI).  5.3 Demonstrate an understanding of the calculation of worker's compensation premiums.  5.4 Discuss the impact of provincial health taxes on employers.</p>
	<p><b>Course Outcome 6</b></p>	<p><b>Learning Objectives for Course Outcome 6</b></p>
	<p>Demonstrate a thorough understanding of payroll processing, generating payroll registers, crafting journal entries for recording payroll liabilities and payments, and precisely posting these entries to the general ledger, maintaining transparent and punctual accounting records for payroll.</p>	<p>6.1 Describe how to process payroll and produce payroll registers that detail employee earnings, deductions, and net pay for each pay period.  6.2 Prepare journal entries to record payroll liabilities and payments.  6.3 Post detailed journal entries to the general ledger to accurately reflect payroll transactions, including liabilities and payments.</p>
	<p><b>Course Outcome 7</b></p>	<p><b>Learning Objectives for Course Outcome 7</b></p>
	<p>Discuss the concepts of paying employee withholdings to the correct third parties, demonstrate knowledge of the timing and deadlines for government</p>	<p>7.1 Describe the process for accurately paying employee withholdings to the appropriate third-party agencies.  7.2 Demonstrate an understanding of the specific deadlines</p>

	payments, explain the detailed process of remitting workers' compensation premiums, and identify the specific timing requirements for remitting employer health taxes.	and time requirements for making payments to Canada Revenue Agency and Revenu Quebec. 7.3 Describe the process and timing requirements for remitting workers' compensation premiums and employer health taxes.
	<b>Course Outcome 8</b>	<b>Learning Objectives for Course Outcome 8</b>
	Describe employment termination procedures, including employee entitlements, develop termination checklists, maintain accurate employment records, and calculate retiring allowance payments to RRSPs.	8.1 Explain the compensation that employees may be entitled to when employment is terminated. 8.2 Develop a comprehensive payroll checklist for terminations of employment. 8.3 Complete an accurate record of employment. 8.4 Calculate the amount of retiring allowances that may be paid to an Registered Retirement Savings Plan (RRSP).

**Evaluation Process and Grading System:**

<b>Evaluation Type</b>	<b>Evaluation Weight</b>
Participation and Reflection	10%
Quizzes	20%
Scenario-based Exercises	20%
Software Simulation	20%
Weekly Exercises (Connect)	30%

**Date:**

May 26, 2024

**Addendum:**

Please refer to the course outline addendum on the Learning Management System for further information.

