



# Douglas College

## Course Information

A: Division: **INSTRUCTIONAL** Date: **OCTOBER 1998**  
 B: Faculty: **COMMERCE AND BUSINESS ADMINISTRATION** New Course:  
 Program: **OFFICE ADMINISTRATION** Revision of Course Information form: **NOVEMBER 1996**

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

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.

**Summary of Revisions:**  
 1998-09 Sections: F,H,N,O,P,Q,R

G: **Type of instruction: Hrs per week**

Lecture:	2	Hrs.
Laboratory:	3	Hrs.
Seminar:		Hrs.
Clinical Experience:		Hrs.
Field Experience:		Hrs.
Practicum:		Hrs.
Shop:		Hrs.
Studio:		Hrs.
Student Directed Learning:		Hrs.
Total:	<u>5</u>	Hrs.
Semester Total (5 x 15wks):	<b>75</b>	Hrs.

H: **Course Prerequisites:**  
 (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:**  
 nil

J: **Course for which this Course is a Prerequisite:**  
 nil

K: **Maximum Class Size:**  
 30

L: College Credit Transfer   
 College Credit Non-Transfer   
 Non-Credit

M: **Transfer Credit:** Requested:   
 Granted:

Specify Course Equivalents or Unassigned Credit as appropriate:

*K. Elliott*  
 Course Designer(s): K. Elliott

*J. Sator*  
 Dean: J. Sator

*J. McKendry*  
 Vice-President, Instruction: J. McKendry

*R. Angus*  
 Registrar: R. Angus

**N: TEXTBOOKS AND MATERIALS TO BE PURCHASED BY STUDENTS**

Sabourin, Noel. ACCPAC Plus Canadian Payroll, Latest Edition, Ontario: Norbry

Employment Standards Act

Douglas College Payroll Manual

2 HD 3½" disks

disk case

**O: 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 confidentiality and ethics;
7. exhibit a high standard of behaviour with respect to attitude, punctuality, positive attitude and respect for others.

**P: COURSE CONTENT**

***MODULE 1 - Employment Standards Act***

Demonstrate an understanding of the B.C. Employment Standards Act:

- 1.1 history;
- 1.2 employer/employee relationship;
- 1.3 hours of work and overtime;
- 1.4 wages (payment and assignment);
- 1.5 terminations;
- 1.6 wages in lieu;

- 1.7 leaves and jury duty;
- 1.8 statutory holidays;
- 1.9 annual vacation and pay;
- 1.10 layoffs;
- 1.11 special clothing.

### ***MODULE 2 - Setting Up and Getting Started***

Demonstrate an understanding of payroll concepts related to:

- 2.1 confidentiality and business ethics;
- 2.2 Statutory Deductions: Canada Pension Plan, Employment Insurance and Income Tax;
- 2.3 Non-statutory deductions;
- 2.4 Workers' Compensation;
- 2.5 Company Policies;
- 2.6 Union Agreements;
- 2.7 Records: TD1, TD1X, timesheets/reports, payroll register, labour distribution worksheets, record of employment, etc.;
- 2.8 Taxable Benefits (cash and non-cash): B.C. Medical Services Plan, group life insurance, company owned/leased automobile, PST/GST application, etc.

### ***MODULE 3 - Processing The Payroll***

Process the payroll manually and using software for a group of employees by:

- 3.1 analyzing and applying company policies and union agreements accurately to situations of varying complexity;
- 3.2 preparing personnel payroll records and maintaining employee files;
- 3.3 calculating regular, overtime, vacation pay, and insurable earnings and hours, taxable benefits, statutory and non-statutory deductions and net pay using a payroll register;
- 3.4 preparing journal entries to record transfer of funds, labour distribution, accruals and payment of wages;
- 3.5 identifying and correcting payroll errors;
- 3.6 calculating and journalizing employer's portion of contributions, benefits, assessments and remittances to appropriate agencies.

### ***MODULE 4 - Special Circumstances***

Demonstrate an understanding of an application to payrolls of:

- 4.1 wages in lieu of notice, bonuses, retroactive payments, and vacation pay: statutory deductions requirements and insurable earnings requirements;
- 4.2 benefit adjustments upon termination;
- 4.3 prorated Canada Pension Plan premiums;
- 4.4 Employment Insurance reduction rates.

**MODULE 5 - Procedures and Reporting at Year-end**

Demonstrate an understanding of:

- 5.1 payroll records agreement procedures;
- 5.2 T4 Supplementary, T4 Short, T4A Supplementary, T4 Summary, T4A Summary completion and filing.

**Q: METHOD 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.

**R: COURSE EVALUATION**

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

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