



EFFECTIVE: SEPTEMBER 2004
CURRICULUM GUIDELINES

A: Division: **Instructional** Effective Date: **September 2004**
B: Department/ **Commerce & Business Admin.** Revision: New Course:
 Program Area: **Office Administration**
 If Revision, Section(s) Revised: **C, H, I, J**
 Date of Previous Revised: **2004-05**
 Date of Current Revision: **2004-09**

C: OADM 1347 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 1227 or BUSN 1330 or equivalent) and (OADM 237 or ACCT 1110 or ACCT 1235) and (OADM 255 or CISO 1110) I. Course Corequisites: OADM 1239 recommended J. Course for which this Course is a Prerequisite: OADM 1401 K. Maximum Class Size: 30	
L: PLEASE INDICATE: <input type="checkbox"/> Non-Credit <input checked="" type="checkbox"/> College Credit Non-Transfer <input type="checkbox"/> College Credit Transfer: 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 confidentiality and ethics;
7. exhibit a high standard of behaviour with respect to attitude, punctuality, positive attitude and respect for others.

N: Course Content***SECTION 1 - Employment Standards Act***

- 1.1 employer/employee relationship;
- 1.2 hours of work and overtime;
- 1.3 wages (payment and assignment);
- 1.4 terminations
- 1.5 wages in lieu;
- 1.6 leaves and jury duty;
- 1.7 statutory holidays;
- 1.8 annual vacation and pay;
- 1.9 layoffs.

SECTION 2 - Setting Up and Getting Started

- 2.1 confidentiality and business ethics;
- 2.2 Canada Pension Plan Act, Employment Insurance Act and Income Tax Act;
- 2.3 Workers' Compensation Act;
- 2.4 company policies;
- 2.5 union agreements;
- 2.6 personnel file – completion of TD1

SECTION 3 – Taxable Benefits

- 3.1 cash and non cash taxable benefits (B.C. Medical Services Plan, Group Life Insurance, Company owned/leased automobile, etc.)
- 3.2 employee earnings record card

SECTION 4 - Processing The Payroll

- 4.1 calculating gross pay, taxable benefits, deductions, net pay;
- 4.2 interpreting company policies and union agreements
- 4.3 completing a payroll register
- 4.4 recording and posting journal entries related to a payroll

SECTION 5 - Special Circumstances

- 5.1 terminations – record of employment form, calculating vacation pay owing; prorating taxable benefits; calculating wages in lieu of notice;
- 5.2 prorated Canada Pension Plan;
- 5.3 Employment Insurance Premium Reduction Program.

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

 Employment Standards Act
 Douglas College Payroll Manual
 (1) zip disk or (1) CD-RW

Q: Means of Assessment

Assignments/projects	15%
Tests: Manual (3)	60%
Computer (1)	15%
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/Curriculum Committee Representative

Dean/Director: **Rosilyn G. Coulson**

Registrar: **Trish Angus**