

**Payroll and Business Tax Accounting
(ACNT_1329_2A1_202610)**

CREDIT

3 Semester Credit Hours (3 hours lecture, 0 hours lab)

MODE OF INSTRUCTION

Online

PREREQUISITE/CO-REQUISITE:

ACNT 1303

COURSE DESCRIPTION

A study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment.

COURSE OBJECTIVES

Upon completion of this course, the student will be able to:

Calculate employee payroll and employer-related taxes; prepare related tax forms; and manage payroll records required to reflect current laws and regulations.

INSTRUCTOR CONTACT INFORMATION

Instructor: Cindy Victorian

Email: cmvictorian@lit.edu

Office Phone: (409) 247-5009

Office Location: TA4-103C

Office Hours: By Appointment Only



**LAMAR INSTITUTE
OF TECHNOLOGY**

REQUIRED TEXTBOOK AND MATERIALS

Payroll Accounting 2026 by Bieg & Stomberg 36th edition ISBN# 9798214044675
and Blackboard 9.1 Access

PROFESSIONAL COMMUNICATION

Students can contact the instructor via email at cmvictorian@lit.edu, or phone 409-247-5009.

Students must use appropriate e-mail etiquette when corresponding with the instructor. This involves writing emails in a "letter" format as opposed to "text chat" format.

The instructor will respond to e-mail and voicemail communication within 48 hours Monday through Friday. Voicemail messages should be clearly spoken identifying the student's name, course, and any return phone number.

PARTICIPATION POLICY

Attendance will be taken online. The student is required to log into Blackboard at least three times a week. If a student does not log into Blackboard, that student is still responsible for all work and/or discussion missed. It is the student's responsibility to determine what it is he or she missed, not the instructors. *The instructor will not take additional time outside of class to inform a student of what occurred during the time they were not logged into Blackboard.* The best source of missed material or assignments is a classmate. *Inform a student of what occurred during the time they were not logged into Blackboard.* The best source of missed material or assignments is a classmate.

DROP POLICY

If you wish to drop a course, you are responsible for initiating and completing the drop process. If you stop coming to class and fail to drop the course, you will earn an "F" in the course.

COURSE CALENDAR

DATE	TOPIC	READINGS (Due on this Date)	ASSIGNMENTS (Due on this Date)
01/20/2026	Course Introduction		
01/27/2026	Chapter 1: The Need for Payroll and Personnel Records	02/23/2026	02/23/2026
02/03/2026	Chapter 1: The Need for Payroll and Personnel Records	02/23/2026	02/23/2026

02/10/2026	Chapter 2: Computing Wages and Salaries	02/23/2026	02/23/2026
02/17/2026	Chapter 2: Computing Wages and Salaries	02/23/2026	02/23/2026
02/17/2026	Exam 1: Chapters 1-2	02/23/2026	02/23/2026
02/24/2026	Chapter 3: Social Security Taxes	03/23/2026	03/23/2026
03/03/2026	Chapter 3: Social Security Taxes	03/23/2026	03/23/2026
03/10/2026	Chapter 4: Income Tax Withholding	03/23/2026	03/23/2026
03/17/2026	Chapter 4: Income Tax Withholding	03/23/2026	03/23/2026
03/17/2026	Exam 2: Chapters 3-4	03/23/2026	03/23/2026
03/24/2026	Chapter 5: Unemployment Compensation	04/14/2026	04/14/2026
03/31/2026	Chapter 5: Unemployment Compensation	04/14/2026	04/14/2026
04/07/2026	Exam 3: Chapter 5	04/14/2026	04/14/2026
04/14/2025	Chapter 6: Analyzing and Journalizing Payroll	05/06/2026	05/06/2026
04/21/2026	Chapter 6: Analyzing and Journalizing Payroll	05/06/2026	05/06/2026
04/28/2026	Final Exam: Chapter 6	05/06/2026	05/06/2026
05/06/2026	End of Semester		

COURSE EVALUATION

Final grades will be calculated according to the following criteria:

- Four Exams 60%
- Quizzes 20%
- Homework 20%

GRADE SCALE

- 90-100 A
- 80-89 B
- 70-79 C

Approved by: CV 1/14/2026

- 60-69 D
- 0-59 F

TECHNICAL REQUIREMENTS

For the latest technical requirements, including hardware, compatible browsers, operating systems, etc., review the Minimum Computer and Equipment Requirements on the LIT Online Experience page. A functional broadband internet connection, such as DSL, cable, or Wi-Fi is necessary to maximize the use of online technology and resources.

DISABILITIES STATEMENT

The Americans with Disabilities Act of 1990 and Section 504 of the Rehabilitation Act of 1973 are federal anti-discrimination statutes that provide comprehensive civil rights for persons with disabilities. LIT provides reasonable accommodations as defined in the Rehabilitation Act of 1973, Section 504 and the Americans with Disabilities Act of 1990, to students with a diagnosed disability. The Special Populations Office is located in the Eagles' Nest Room 129 and helps foster a supportive and inclusive educational environment by maintaining partnerships with faculty and staff, as well as promoting awareness among all members of the Lamar Institute of Technology community. If you believe you have a disability requiring an accommodation, please contact the Special Populations Coordinator at (409)-951-5708 or email specialpopulations@lit.edu. You may also visit the online resource at [Special Populations - Lamar Institute of Technology \(lit.edu\)](#).

STUDENT CODE OF CONDUCT STATEMENT

It is the responsibility of all registered Lamar Institute of Technology students to access, read, understand and abide by all published policies, regulations, and procedures listed in the *LIT Catalog and Student Handbook*. The *LIT Catalog and Student Handbook* may be accessed at www.lit.edu. Please note that the online version of the *LIT Catalog and Student Handbook* supersedes all other versions of the same document.

ARTIFICIAL INTELLIGENCE STATEMENT

Lamar Institute of Technology (LIT) recognizes the recent advances in Artificial Intelligence (AI), such as ChatGPT, have changed the landscape of many career disciplines and will impact many students in and out of the classroom. To prepare students for their selected careers, LIT desires to guide students in the ethical use of these technologies and incorporate AI into classroom instruction and assignments appropriately. Appropriate use of these technologies is at the discretion of the instructor. Students are reminded that all submitted work must be their own original work unless otherwise specified. Students should contact their instructor with any questions as to the acceptable use of AI/ChatGPT in their courses.

STARFISH

LIT utilizes an early alert system called Starfish. Throughout the semester, you may receive emails from Starfish regarding your course grades, attendance, or academic performance. Faculty members record student attendance, raise flags and kudos to express concern or give praise, and you can make an appointment with faculty and staff all through the Starfish home page. You can also login to Blackboard or MyLIT and click on the Starfish link to view academic alerts and detailed information. It is the responsibility of the student to pay attention to these emails and information in Starfish and consider taking the recommended actions. Starfish is used to help you be a successful student at LIT.

ADDITIONAL COURSE POLICIES/INFORMATION

- **Assignments Policy:** All homework and quizzes should be completed and submitted in Blackboard by the date assigned by the instructor. Please refer to the course syllabi and Assignment Due Date link in blackboard for Assignment due dates and times. Late assignments will not be accepted. Please use the link provided under the Weekly Assignments and Quizzes link in Blackboard to complete your Assignments. Do not log directly into the Cengage Website to complete your assignments. Students that turn in an assignment late will receive a grade of 'O'. If you are absent when an assignment is due, you will receive a zero. Any missed assignments and/or quizzes will not be given the opportunity to be made-up.
- **Exam Policy:** Makeup exams will not be given. Missed exams will result in a grade of 'O'. All exams will be administered on the regular scheduled test dates. All exams will be administered thru blackboard. Under no circumstances will an absence, for any reason, excuse the students from completing all exams assigned in the course. Exams usually include multiple choice, problems, and True/False questions. Some

exams may consist of completing a problem at the end of the chapter and you will be given one and a half hour (90 minutes) to take your exam.

- All Exams will be administered in Black Board under the **Exams** link. Please refer to the course syllabi and Exam Due Date link in blackboard for Exam dates and times. All Exams will be available for approximately one week, beginning on a Monday at 12:00 am and ending the following Monday at 11:59pm.
- The instructor will respond to e-mail and voice mail communication within 48 hours Monday through Friday. Assignment grades will be published within 2 weeks of the assignment due date.
- E-Mail/Voice Mail Etiquette: Students must use appropriate e-mail etiquette when corresponding with instructor; for example, complete sentences and a full subject line with your name/course name. Please allow the instructor Forty-eight (48) hours to respond to your emails. Voice mail messages should be clearly spoken identifying student's name, course, and any return phone number.