BA 177 Payroll Accounting Outcomes

After the completion of this course, the student will be able to do the following:

1. Identify and apply various laws that affect employers in their payroll operations.

2. Explain Federal Income Tax law including the employee-employer relationship.

3. Calculate gross pay for salary and wage employees, including overtime.


6. Record payroll transactions in the payroll register and the employee’s earnings records.

7. Journalize and post payroll entries in the general journal and general ledgers.

8. Complete federal payroll tax forms including W-4, W-2, and 1099 forms, the Employer’s Federal Quarterly Tax Return (941), and the Employer’s Annual Federal Unemployment Return (940).