CANADORE
college

COURSE NAME:	**ACC232 Payroll Administration**

Credit Value: 4
Total Course Hours: 56
Prerequisite Course(s):   ACC140 or ACC135
Corequisite Course(s):   None

COURSE DESCRIPTION

This course will provide students with the tools they need to provide payroll administrative support for a small or medium sized enterprise in Ontario.

PLAR INFORMATION

This course is eligible for Prior Learning Assessment and Recognition. Students are advised to discuss options with their program coordinator.

COURSE LEARNING OUTCOMES

Upon completion of this course, the student will have reliably demonstrated the ability to:

1.0 Apply existing provincial legislation in the hiring and termination process.

1.1 Differentiate between a self-employed worker and an employee.

1.2 Apply Ontario Human Rights legislation as regards employees.

1.3 Apply Ontario Employment Standards Act as regards hiring and termination.

1.4 Prepare a record of employment.

2.0 Maintain payroll records for a small or medium sized enterprise, manually and using software.

2.1 Identify the record retention rules to comply with legislation (Canada Revenue Agency, Employment Standards Act)

2.2 List information that must be retained for individual employees.

2.3 Research how PIPEDA (Personal Information Protection and Electronic Documents Act) affects payroll record retention.

3.0 Calculate statutory deductions for employees under a variety of situations.

3.1 Calculate Canada Pension Plan premiums.

3.2 Calculate Employment Insurance premiums

3.3 Calculate federal and provincial income tax withholding

4.0 Apply the employment standards in Ontario under common employment situations

4.1 Calculate overtime pay for salaried and hourly employees

4.2 Calculate vacation time and vacation pay for salaried and hourly employees.

4.3 Calculate public holiday pay entitlement for full time, part time, salaried and hourly employees.

4.4 List the steps for appropriate discipline and termination for cause.

4.5 Research ESA and communicate answers to common employee questions such as sick days, hours of work, emergency leave, and parental leave.

5.0 Research and communicate the implications of common employee benefits and other deductions.

5.1 Calculate statutory deductions on bonuses, gifts and awards.

5.2 Calculate the taxable benefit arising from the use of an employer's automobile (Standby Charge and Operating Benefit)

5.3 Calculate the taxable benefit arising from a low or interest free loan received from an employer.

5.4 Describe the process for making non-statutory deductions.

5.5 Communicate how employee benefits and deductions effect employers and employees.

6.0 Comply with workplace safety insurance board (WSIB) processes and reporting requirements in

routine situations.

6.1 Communicate the need to, and process for, registering a business for WSIB.

6.2 Research WSIB rates for a variety of common businesses.

6.3 Calculate and record the WSIB premium expense and liability.

6.4 Research and communicate the process for dealing with a workplace injury.

7.0 Calculate and report required payroll related remittances.

7.1 Research criteria for determining statutory deduction remittance frequency.

7.2 Calculate monthly remittance of statutory deductions.

7.3 Prepare T4 slips and T4 summary.

7.4 Preepare annual WSIB premium reconciliation

7.5 Calculate the Employer Health Tax (EHT) Levy for a proprietorship, corporation and associated corporations.

8.0 Calculate total cost of employees

8.1 Estimate the cost of non-monetary benefits.

8.2 Prepare journal entries to record payroll expenses and liabilities.

9.0 Discuss other payroll issues within an ethical and legal framework.

9.1 Research and discuss policies to help guide employee behaviour

9.2 Discuss best hiring practices

9.3 Discuss motivation and compensation

GENERAL EDUCATION

This is not a General Education course.

PROGRAM VOCATIONAL OUTCOMES

This course contributes to the following Ministry of Training, Colleges and Universities approved program vocational learning outcomes (PVLO):

Business

2. apply principles of corporate sustainability, corporate social responsibility and ethics to support an organization's business initiatives.

4. apply basic research skills to support business decision making.

6. perform work in compliance with relevant statutes, regulations and business practices.

7. explain the role of the human resource function and its impact on an organization.

8. use accounting and financial principles to support the operations of an organization.

Business - Accounting

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.

3. contribute to recurring decision-making by applying fundamental management accounting concepts.

5. analyze organizational structures, the interdependence of functional areas, and the impact those relationships can have on financial performance.

6. analyze, within a Canadian context, the impact of economic variables, legislation, ethics, technological advances and the environment on an organization's operations.

ESSENTIAL EMPLOYABILITY SKILLS OUTCOMES

This course contributes to the following Ministry of Training, Colleges and Universities approved essential employability skills (EES) outcomes:

1. Communicate clearly, concisely, and correctly in the written, spoken, and visual form that fulfils the purpose and meets the needs of the audience.
2. Respond to written, spoken, or visual messages in a manner that ensures effective communication
3. Execute mathematical operations accurately
4. Apply a systematic approach to solve problems
5. Use a variety of thinking skills to anticipate and solve problems
6. Locate, select, organize, and document information using appropriate technology and information systems.
8. Show respect for the diverse opinions, values, belief systems, and contributions of others
9. Interact with others in groups or teams in ways that contribute to effective working relationships and the achievement of goals.
10. Manage the use of time and other resources to complete projects.
11. Take responsibility for one's own actions, decisions, and consequences.

EXTERNAL COURSE ACCREDITATIONS AND CONDITIONS

Successful completion of this course may meet the education requirements of various external organizations such as:

The Canadian Institute of Bookkeeping - http://www.cibcb.com/

Canadian Payroll Association - https://www.payroll.ca/

Human Resources Professional Association - http://www.hrpa.ca

These organizations are responsible for and maintain their accreditation processes. Please check directly with them for up to date information.

COURSE EVALUATION

Assignments / tests 30%
In class: presentations and written reports or Online: written reports 30%
Final exam 40%

PROGRAM SPECIFIC GRADING

As per College Grading System

GRADING SYSTEM

A+:	90-100%	B+:	77-79%	C+:	65-69%	D:	50-54%	S - Satisfactory
A:	85-89%	B:	73-76%	C:	60-64%	F:	0-49%	I - Incomplete
A-:	80-84%	B-:	70-72%	D+:	55-59%			F - Repeat course

*For a complete detailed description please refer to the College website.

LEARNING RESOURCES

No textbook

Online research and other resources

Specific reading material and other resources available through D2L

Easypay software (available at no cost to students for the duration of the school term)

Resources listed on the course outline support the achievement of learning outcomes, and may be used throughout the course to varying degrees depending on the instructor's teaching methodology and the nature of the resource.

LEARNING ACTIVITIES

Research

Problems

Case studies

Group or individual work

Presentations and / or written reports

DELIVERY MODE

This course is offered in-class or online.

ACADEMIC POLICIES

- Academic Integrity
- Academic Appeal
- Academic Attendance
- Grading and Assessment

For academic policies please see: http://www.canadorecollege.ca/about-us/corporate-policy-manual.

COLLEGE POLICIES

- Protecting human rights in support of a respectful college community

For college policies please see: http://www.canadorecollege.ca/about-us/college-policies.

STUDENT SUCCESS SERVICES

YOUR SUCCESS MATTERS!

We offer comprehensive, student-focused services designed to help you succeed. Canadore is committed to Student Success and offers CONFIDENTIAL services to help you in your studies. We offer:

• Study skills workshops
• Peer tutoring
• Career guidance
• Mental health and wellness tips and strategies
• Resource centre
• Assistive devices

The ultimate goal of Student Success Services is to support students so they can achieve success academically, in their career aspirations, and in their personal lives. Please don't hesitate to drop by C262 or to book an appointment please call 1-705-474-7600 ext. 5205.

FIRST PEOPLES' CENTRE:

We offer a culturally safe environment where our student focused services provide you with the following CONFIDENTIAL services:

• One on one counselling
• Elder in residence
• Peer tutoring
• Peer mentorship
• Lunch & learn workshops on study skills, self-care, life skills
• Resource Centre

Drop by our offices at C254 College Drive, E101 Commerce Court or call 705 474 7600 Ext. 5961 College Drive / 5647 Commerce Court.

WAIVER OF RESPONSIBILITY

Every attempt is made to ensure the accuracy of this information as of the date of publication. The college reserves the right to modify, change, add, or delete content.

HISTORICAL COURSE OUTLINES

Students use course outlines to support their learning. Students are responsible for retaining course outlines for future use in applications for transfer of credit to other educational institutions.

ADDITIONAL DISCLAIMER NOTE

While the learning outcomes are consistent, specific assessment and evaluation will differ between delivery models. Professor instructions take precedent.