

# ACC 140: Payroll Accounting

This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is placed on computing wages; preparing appropriate payroll tax forms; and journalizing/posting transactions. Upon completion, students should be able to analyze data, make appropriate computations, complete forms, and prepare accounting entries.

**Credits:** 2

**Transfer Code:** Transfer Code  
Code C

**Lab Hours:** 2

**Lecture Hours:** 1

**Prerequisites:**

BUS 241

**Co-Requisites:**

None