



EFFECTIVE: SEPTEMBER 2004
CURRICULUM GUIDELINES

A: Division: **Instructional**
B: Department/ **Commerce & Business Admin.**
Program Area: **Office Administration**

Effective Date: **September 2004**
Revision: **X** New Course:
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)	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	
Lecture: 3 Hours Laboratory: 1 Hours Number of Weeks per Semester: 15 Weeks X 4 Hours Per Week = 60 Hours	K. Maximum Cla	

OADM 1347 PAYROLL

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: