



EFFECTIVE: SEPTEMBER 2006
CURRICULUM GUIDELINES

A: Division: **Education** Effective Date: **September 2006**

B: Department/ **Commerce & Business Admin.** Revision New Course
 Program Area: **Office Administration**

If Revision, Section(s) **H**
 Revised:
 Date of Previous Revised: **November 2005**
 Date of Current Revision: **January 2006**

C: **OADM 1347** **D:** **PAYROLL** **E:** **3**

Subject & Course No.	Descriptive Title	Semester Credits
F:	<p>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 deductd year-end reporting and issues of confidentiality and ethics.</p>	
G:	<p>Allocation of Contact Hours to Types of Instruction/Learning Settings</p>	
	<p>H: Course Prerequisites: (English 11 with a grade of "C" or better or equivalent) AND (any Math 11 course or DVST 0310 with a "C-" or better) AND (OADM 1238 or ACCT 1110 or ACCT 1235 - may be taken concurrently) AND (OADM 1256 or CISY 1110 – may be taken concurrently)</p>	
	<p>I. Course Corequisites: OADM 1239 recommended</p>	
	<p>J. Course for which this Course is a Prerequisite: OADM 1401</p>	
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L:	<p>PLEASE INDICATE:</p> <p><input type="checkbox"/> Non-Credit</p> <p><input checked="" type="checkbox"/> College Credit Non-Transfer</p> <p><input type="checkbox"/> College Credit Transfer:</p> <p>SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS (www.bctransferguide.ca)</p>	

M: Course Objectives/Learning Outcomes

The learner has reliably demonstrated the ability to:

1. interpret all aspects of payroll concepts, procedures and federal and provincial legislation pertaining to producing and retaining payroll records/documents;
2. prepare and verify payroll records, reports and documents;
3. recognize and organize appropriate payr

SECTION 6 – Terminations

- 6.1 calculating statutory deductions on wages in lieu and vacation pay
- 6.2 taxable benefits and terminated employees
- 6.3 completing the Record of Employment form

SECTION 7 – Bonuses, Commissions, Retroactive Amounts and Special Circumstances

- 7.1 calculating statutory deductions on bonuses, irregular commissions, and retroactive amounts
- 7.2 completing TD1X forms
- 7.3 special circumstances
 - Prorating CPP
 - EI Premium Reduction Program
 - Remitting Deductions

SECTION 8 – Workers Compensation and Year-End Reporting

- 8.1 workers' compensation
 - Employer responsibilities
 - Classifications and assessment rates; experience rated assessment plan; payment of assessments
- 8.2