



**EFFECTIVE: MAY 2010**  
**CURRICULUM GUIDELINES**

**A:** Division: **Education** Effective Date: **May 2010**

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

If Revision, Section(s) **H**  
 Revised:  
 Date of Previous Revised: **January 2006**  
 Date of Current Revision: **May 2008**

<b>C:</b> <b>OADM 1347</b>	<b>D:</b> <b>PAYROLL</b>	<b>E:</b> <b>3</b>
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 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.

<p><b>G:</b> Allocation of Contact Hours to Types of Instruction/Learning Settings</p> <p>Primary Methods of Instructional Delivery and/or Learning Settings:</p> <p><b>Lecture and Laboratory</b></p> <p>Number of Contact Hours: (per week / semester for each descriptor)</p> <p><b>Lecture: 3 Hours</b>  <b>Laboratory: 1 Hours</b></p> <p><b>15 Weeks X 4 Hours Per Week = 60 Hours</b></p>	<p><b>H:</b> Course Prerequisites:</p> <p>(OADM 1222 or FINC 1231 or BUSN 1330)  <b>AND</b> (OADM 1238 or ACCT 1110 or ACCT 1235 - may be taken concurrently)  <b>AND</b> (OADM 1256 or CSIS 1110 – may be taken concurrently)</p> <p><b>I:</b> Course Corequisites:</p> <p><b>OADM 1239 recommended</b></p> <p><b>J:</b> Course for which this Course is a Prerequisite:</p> <p><b>OADM 1401</b></p> <p><b>K:</b> Maximum Class Size:</p> <p><b>30</b></p>
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**L:** PLEASE INDICATE:

Non-Credit  
 College Credit Non-Transfer  
 College Credit Transfer:

SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS ([www.bctransferguide.ca](http://www.bctransferguide.ca))

**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 payroll resources and reference material;
4. apply problem-solving and decision making skills to various payroll tasks;
5. utilize appropriate software to assist in completion of various payroll tasks;
6. comply with appropriate rules of confidentiality and ethics;
7. exhibit a high standard of behaviour with respect to attitude, punctuality, positive attitude and respect for others.

**N:** Course Content***SECTION 1 - Employment Standards Act***

- 1.1 employer/employee relationship
- 1.2 hours of work and overtime
- 1.3 wages (payment and assignment)
- 1.4 terminations
- 1.5 wages in lieu
- 1.6 leaves and jury duty
- 1.7 statutory holidays
- 1.8 annual vacation and pay
- 1.9 layoffs

***SECTION 2 – Earnings and Allowances***

- 2.1 calculation of earnings
  - Regular and Overtime
  - Retroactive Pay
  - Wages-in-lieu
  - Commissions
  - Vacation Pay
- 2.2 calculation of allowances
  - Car Allowance
  - Clothing Allowance
  - Travel Allowance

***SECTION 3 – Taxable Benefits***

- 3.1 cash and non cash taxable benefits
- 3.2 identifying non cash taxable benefits
- 3.3 calculation of non cash taxable benefits (BC Medical Services Plan; Group Life Insurance, etc.)

***SECTION 4 – Payroll Records***

- 4.1 TD1 forms
- 4.2 earnings records, time sheets and payroll registers
- 4.3 policy manuals and collective agreements

***SECTION 5 – Calculating Deductions and Net Pay***

- 5.1 Canada pension plan, employment insurance, income tax and other deductions
- 5.2 net pay
- 5.3 payroll related journal entries

***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 completing T4s 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 (latest edition)  
 Douglas College Payroll Manual  
 USB device

**Q: Means of Assessment**

Assignments/projects	15%
Tests: Manual (2)	50%
Computer (1)	25%
Employability Skills: criterion referenced	<u>10%</u>
	<u>100%</u>

**R: Prior Learning Assessment and Recognition: specify whether course is open for PLAR**

Yes

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 Course Designer(s): Neil Gillis

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 Education Council/Curriculum Committee Representative

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 Dean/Director: Rosilyn G. Coulson

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 Registrar: