

# VOC: ACCOUNTING - PAYROLL

## #24074

The Payroll Certificate combines accounting skills with specialized training in payroll preparing the student for entry-level positions within the payroll segment of accounting. Common duties performed include payroll tax reporting, maintenance of payroll accounting systems and posting payroll transactions to journals/ledgers.

### Program Learning Outcomes

*Upon successful completion of this program, a student will:*

- Identify payroll records required by the employer in preparation for filing tax forms for Social Security, federal and state income tax, state disability benefits, and federal and state unemployment.
- Calculate wages and withholding amounts in payroll problems.
- Assemble payroll record keeping requirements for employers under current state and federal laws.

Review Student Learning Outcomes (SLOs) (<http://www.mtsac.edu/instruction/outcomes/sloinfo.html>) for this program.

### Certificate Requirements

This certificate requires:

Completion of the Accounting -  
Bookkeeping coursework

PLUS

Completion of the Accounting -  
Payroll coursework

### Required Coursework

#### Accounting - Bookkeeping Coursework

VOC BA07 Principles of Accounting - Financial  
or VOC BA72 Bookkeeping - Accounting

VOC BA75 Using Microcomputers in Financial  
Accounting

VOC BA76 Microcomputers in Managerial Accounting  
or VOC BA68 Business Mathematics

VOC BA70 Payroll and Tax Accounting

VOC BA75 Using Microcomputers in Financial  
Accounting

or VOC BA76 Microcomputers in Managerial Accounting