

# ACCOUNTING - PAYROLL (CERTIFICATE E0505)

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## Business Division

### Certificate E0505

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

## Required Courses

| Course Prefix      | Course Name                          | Units     |
|--------------------|--------------------------------------|-----------|
| BUSA 7             | Principles of Accounting - Financial | 5         |
| or BUSA 72         | Bookkeeping - Accounting             |           |
| BUSA 70            | Payroll and Tax Accounting           | 3         |
| BUSA 75            | QuickBooks for Accounting            | 3         |
| BUSA 76            | Excel for Accounting                 | 3         |
| <b>Total Units</b> |                                      | <b>14</b> |

## Program Learning Outcomes

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

- 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.