

**Spokane Falls Community College**  
**COURSE LEARNING OUTCOMES**

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<b>Prefix and Course Number:</b>	<b>Acct 219</b>
<b>Course Title:</b>	Payroll and Business Taxes
<b>Version Date:</b>	<b>01/21/2020</b>

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**Course Learning Outcomes**

Upon successful completion of the course, the student will be able to:

1. Demonstrate an understanding of the personnel and payroll records that provide the information required under the numerous laws affecting the operations of a payroll system.
2. Develop the ability to describe the basic payroll accounting systems and procedures used in computing wages and salaries, and the timekeeping methods used to record time worked.
3. Develop the ability to prepare payroll registers, recorded accounting entries involving payroll, and prepare payroll tax returns required of a business.
4. Develop the ability to properly complete and file the Labor & Industries Quarterly Report, the State Unemployment Quarter Tax Return, and the Combined Excise Tax Return.