

# ACT 249: Payroll Accounting

This course focuses on federal, state, and local laws affecting payrolls. Emphasis is on payroll accounting procedures and practices, and on payroll tax reports. Upon completion, the student should be able to apply knowledge of federal, state, and local laws affecting payrolls. This course is offered only in the spring semester.

**Credits:** 3

**Lab Hours:** 0

**Lecture Hours:** 3

**Prerequisites:**

BUS 241 or OAD 135

**Program:** Accounting Technology

**Semester Offered:** Spring