

# ACC 132 : Payroll and Hawai'i General Excise Tax

**Credits:** 3

**Class Hours:** 3 lecture

**Prerequisites:** "C" or higher or concurrent enrollment in ACC 124 or ACC 201.

**Description:** This course introduces principles, manual and computerized procedures, and terminology for business applications of payroll accounting. Areas include preparation of federal and Hawai'i state forms for payroll taxes and the Hawai'i General Excise and Use Tax.

**Semester Offered:** Spring

**Course Student Learning Outcomes (CSLOs):**

1. Accurately and ethically prepare and report payroll according to federal and state laws.
2. Accurately and ethically complete Hawai'i General Excise and Use Tax Forms.