

UNA'S CERTIFICATE IN PAYROLL

MASTERING PAYROLL I

February 6 & 13, 2012

MASTERING INTERNAL CONTROLS & FRAUD PREVENTION

February 27, 2012

MASTERING PAYROLL II

March 5 & 12, 2012

.....

FINANCE & ACCOUNTING FOR THE NON-FINANCIAL MANAGER

April 23 & 30, 2012

MASTERING THE STATEMENT OF CASH FLOW

May 14 & 21, 2012

Continuing Studies & Outreach

...because learning is a lifelong pursuit



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University of North Alabama
Continuing Studies & Outreach
UNA Box 5036
Florence, AL 35632-0001



MASTERING PAYROLL I & II
MASTERING INTERNAL CONTROLS & FRAUD PREVENTION
.....
FINANCE & ACCOUNTING FOR THE NON-FINANCIAL MANAGER
MASTERING THE STATEMENT OF CASH FLOW

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UNA CERTIFICATE IN PAYROLL

MASTERING PAYROLL I

WHO IS AN EMPLOYEE?

1. How to classify—and pay—employees, independent contractors, leased employees, temporary help, and agency referrals.

FEDERAL V. STATE LAWS

1. How to know if your employer or employees are covered by key federal laws
2. Minimum wage rules
3. The enterprise test

PAYING EMPLOYEES

1. Who is paid overtime; computations
2. Paying for nonproductive time (showering, changing, etc.)
3. When you can dock employee pay

REQUIRED PAYROLL DATA

1. Information, data and forms for each employee
2. How long to keep each kind of information

FORM W-4 & STATE WITHHOLDING FORMS

1. How they must be completed, when to reject them, when to send them to the IRS
2. Rules on withholding added tax or a flat amount of tax

WITHHOLDING & DEPOSITING TAXES

1. How to withhold FICA and federal income tax
2. The monthly, semiweekly and Wednesday-Friday rules
3. The "lookback period"
4. Form 941c

FILING FEDERAL REPORTING FORMS

1. Computing Federal Unemployment Tax (FUTA)
2. Who must file a 940, W-2, W-3, 941 and Schedule B, and 945
3. Backup-tax rules

WHEN WAGES ARE TAXABLE

1. When wages are earned v. when they are paid
2. Handling wages paid in January for December work

OTHER FEDERAL & STATE REQUIREMENTS

1. Handling the 1099, 1099-MISC, 1099-DIV, 1099-INT, 1099-R, 1096
2. State unemployment insurance (SUI)
3. Each state's due date for wage and tax returns and W-2 copies

JOURNAL ENTRIES

1. How to record salary, deductions and employer/employee payroll expense, payment of taxes, premiums, pension contributions and more

February 6 & 13, 2012 • 8:00 am – 4:30 pm • 2 Mondays

Cost: \$299 (Includes Textbook) • Location: UNA East Campus, 1640 Tule Ave., Florence, AL

Approved for 16 CPE Hours

FEES INCLUDE:

Fees include textbooks, a continental breakfast, refreshment breaks, and a certificate of attendance for each course. Lunch is on your own. A mounted plaque is awarded to the participant upon completion of the 40 hour program (A quiz is required for each course with a passing grade of 70%; quiz may be retaken if necessary). Less than \$20 per hour!

Discounts are available when registering for the complete certificate program. Call for details. You do not have to participate in the certificate program to attend the classes.

256-765-4862 • www.una.edu/continuing-studies

MASTERING PAYROLL II

FIT WITHHOLDING: THE WAGE BRACKET & PERCENTAGE METHODS

1. The wage bracket and percentage methods
2. How to use IRS tables and special withholding rates

FRINGE BENEFITS - PART 1

1. How to tax working condition fringes . . . qualified employee discounts . . . health insurance . . . transportation, parking, awards, and more

FRINGE BENEFITS - PART 2

1. How to tax and report each taxable fringe on the W-2, 941 and 940
2. The special accounting rule

EXPENSE REIMBURSEMENTS, ADVANCES & ALLOWANCES

1. What's taxable v. nontaxable
2. Required substantiation
3. The dollar-for-dollar, standard mileage and federal per diem reimbursement methods
4. W-2 reporting

PERSONAL USE OF COMPANY CARS

1. 3 safe-harbor methods for valuing personal use and 4 requirements for using them
2. Reporting the value on the employee's W-2

DEFERRED COMPENSATION & "CAFETERIA" PLANS

1. How to withhold pretax and report contributions to 401(k) plans and SEPs on the 941 and W-2
2. Contribution limits

DISABILITY V. THIRD-PARTY SICK PAY

1. Handling sick pay from the employer v. self-insured plan v. insurer
2. FUTA and FIT taxability
3. Reporting sick payments on the W-2, 941 and 940

TAXING AND REPORTING LIFE INSURANCE BENEFITS

1. Reporting group-term life on the 940, 941 and W-2

IMPUTED INCOME & GROSS-UP FOR CASH PAYMENTS

1. How to compute a bonus that includes the employee's share of taxes or withhold taxes after a cash bonus has been given

IMPUTED INCOME & GROSS-UP FOR FRINGE BENEFITS

1. How to compute the employee's share of taxes on a fringe benefit from which taxes have not been withheld

VOLUNTARY V. INVOLUNTARY DEDUCTIONS

1. Child support orders, federal/state levies, other notices
2. Deductions permitted from employee pay before levy
3. Limits on the levy

BASICS OF WORKERS' COMP INSURANCE

1. Variations by state
2. Classification codes, computing premiums, taxation of workers' comp benefits

March 5 & 12, 2012 • 8:00 am – 4:30 pm • 2 Mondays

Cost: \$299 (Includes Textbook) • Location: UNA East Campus, 1640 Tule Ave., Florence, AL • Approved for 16 CPE Hours

MASTERING INTERNAL CONTROLS & FRAUD PREVENTION

EMPLOYEE INVENTORY THEFT

1. Red flags of false sales, phony write-offs and other theft schemes
2. 5 controls that prevent theft

PREVENTING EMPLOYEE THEFT

1. 4 key factors to check before hiring
2. How to use a fidelity bond for employees who have access to cash
3. Controls against theft, fraud

CHECK FRAUD

1. How to prevent—or spot—forged company checks, payroll-related check fraud, customer check fraud
2. Systems that prevent check fraud

CREDIT CARD FRAUD

1. 10 schemes that use lost or stolen credit cards
2. How to spot a counterfeit Visa, MasterCard or American Express card
3. Recommended rules for company credit cards

HOW VENDORS CAN CHEAT YOU

1. Forms of bribery
2. Telemarketing scams that target business
3. How to check out a suspicious vendor before you buy

February 27, 2012 • 8:00 am – 4:30 pm • 1 Monday

Cost: \$199 (Includes Textbook) • Location: UNA East Campus,
1640 Tune Ave., Florence, AL • Approved for 8 A&A CPE Hours

Who Should Attend?

Payroll managers, payroll clerks, accountants, benefits professionals, human resource managers, personnel managers, business owners, managers, controllers, and bookkeepers.

Co-Sponsored by the Muscle Shoals Chapter Institute of Management Accountants and the UNA Small Business Development Center.

MASTERING THE STATEMENT OF CASH FLOWS

Learn to prepare this vital statement even if you don't know how to prepare an income statement or balance sheet. Show your company why there may be no cash when profits are soaring, and what to do about it.

TOPICS COVERED

- Sources and Uses of Cash
- Cash Provided by Operating Activities (CPO): The Direct Method
- CPO Case Study: The Direct Method
- Computing CPO: The Indirect Method
- CPO Case Study: The Indirect Method
- Cash From Investing Activities
- Cash From Financing Activities
- Preparing a Statement of Cash Flows
- Special and Supplementary Items
- Special Items For Large Corporations
- Comprehensive Case Study

May 14 & 21, 2012 • 2 Mondays • 8:00 am - 4:30 pm

Price: \$349 (Includes Textbook) • Approved For 16 A&A CPE Hours

Location: UNA East Campus, 1640 Tune Ave., Florence, AL 35630

FINANCE & ACCOUNTING FOR THE NON-FINANCIAL MANAGER

Finance and Accounting for Nonfinancial Managers, introduces the student to financial terminology, relates financial measures to operating information, enables the student to understand and apply financial measures to operating performance, and ties all of this to the current business environment. Today's managers, whether supervisors or senior executives, are expected to understand and use financial and operational measures, prepare and utilize budgets, respond to inquiries about the financial consequences of actions taken by them or by their department or team, and understand and use financial and accounting terminology—the common language of business measurement. This course treats finance and accounting from the perspective of users of financial information—it enhances their ability to communicate effectively with subordinates, other managers, senior executives, and accounting and finance professionals. It offers managers the ability to use and analyze financial information to improve the performance of their operations and to identify—and avoid—potential problems.

SELECTED LEARNING OBJECTIVES

Participants will learn how to:

- Prepare budgets
- Read, understand, and use financial and operational measures
- Manage short-term assets
- Relate department performance to the big picture

April 23 & 30, 2012 • 2 Mondays • 8:00 am - 4:30 pm

Price: \$399 (Includes Textbook) • Approved For 16 A&A CPE Hours

Location: UNA East Campus, 1640 Tune Ave., Florence, AL 35630

MEET YOUR INSTRUCTOR

DR. MARK LAWRENCE, CPA, CMA, CFM, CB

Dr. Mark Lawrence, CPA, CMA, CFM, CB has been a Professor of Accounting at the University of North Alabama since January 2004. Prior to joining UNA, Dr. Lawrence was an Adjunct Professor in Accounting at the University of Alabama at Birmingham, Jefferson State Community College, and Faulkner University. He has over 20 years of professional accounting experience working for Sonat Inc., Southern Natural Gas Company, El Paso Corporation, and Vulcan Materials Company. He is a member of the American Institute of Certified Public Accountants (AICPA), the Institute of Management Accountants (IMA), the American Accounting Association (AAA), and the Alabama Society of Certified Public Accountants (ASCPA).



FAST & EASY REGISTRATION

Preregistration is requested so we can be prepared for your attendance.



ONLINE www.una.edu/continuing-studies



BY PHONE Our registration office is open from 8 a.m. to 4:30 p.m. Monday through Friday. We accept Discover, MasterCard and Visa. We also accept company purchase orders. Call (256)765-4862 or 1(800)-825-5862, ext. 4862.



IN PERSON During our office hours, come by our office at UNA East Campus, 1640 Tune Ave., Florence, AL 35630.



MAIL Complete the attached registration form and mail with your check or credit card information (don't mail cash) to Continuing Studies & Outreach, UNA Box 5036, University of North Alabama, Florence, Alabama 35632-0001.



FAX Simply fax the attached registration form any time, day or night to (256) 765-4872. All fax registrations require a credit card number unless the course is being invoiced to your company.

CANCELLATION POLICY: Failure to attend a non-credit course does not constitute withdrawal. The Office of Continuing Studies & Outreach must be notified directly (256-765-4862). If withdrawal is made by the registrant at least three working days prior to the course's beginning, a complete refund will be made. Refunds will not be made available after this time. Participant substitution may be made at any time.

Registration Form

If registering more than one person, please list additional names and information on an attached sheet or duplicate this form.

Name _____

Job Title _____

Company/Organization _____

Mailing Address _____ Home Work

City _____ State _____ Zip _____

Phone: (Day) _____ (Evening) _____

Cell: _____ Fax _____

Email _____

Mastering Payroll I • February 6 & 13, 2012 • Cost: \$299

Mastering Payroll II • March 5 & 12, 2012 • Cost: \$299

Mastering Internal Controls & Fraud Prevention • February 27, 2012 • Cost: \$199

Discount when registering for all three courses in the Payroll Certificate Program: Cost: \$750

Finance & Accounting for The Non-Financial Manager • April 23 & 30, 2012 • Cost: \$399

Mastering The Statement of Cash Flows • May 14 & 21, 2012 • Cost: \$349

Payment Method:

Check Enclosed (payable to UNA) Please include course name on lower left side of check.

Please invoice company above. If different address than mailing, please provide:

Purchase Order

Money Order

Visa

MasterCard

Discover

Credit Card # _____ Expiration Date _____

Name on Card _____

Authorized Signature _____

Please make as many copies of this form as you need.