

Information sheet for the course Personal and Payroll II.

University: <i>Alexander Dubček University of Trenčín</i>	
Faculty: <i>Faculty of Social and Economic Relations</i>	
Course unit code: <i>KMaREZ/lz32Pd/14</i>	Course unit title: <i>Personal and Payroll II.</i>
Type of course unit: <i>compulsory</i>	
Planned types, learning activities and teaching methods: <i>Lecture:</i> <i>Seminar: 2 hours weekly/28 hours per semester of study; face to face</i>	
Number of credits: <i>4</i>	
Recommended semester: <i>6th semester 3rd year</i>	
Degree of study: <i>I. (bachelor)</i>	
Course prerequisites: <i>none</i>	
Assesment methods: <i>In the course of the semester there will be 3 written exams worth 20 points each. Evaluation A - at least 55 points, Evaluation B - at least 50 points, Evaluation C - at least 45 points, Evaluation D - at least 40 points, Evaluation E - at least 35 points. Credits are not granted to a student who obtains less than 10 points from one of the exams. At the end of the semester during the examination period: completion of a comprehensive practical example of recordkeeping of personnel and payroll agenda in the professional software. Final evaluation: achieved average.</i>	
Learning outcomes of the course unit: <i>A student completing the course gains an overview and practical skills in the application of the laws of personnel and payroll legislation in practice. The student will be able to handle payroll agenda, process the annual reconciliation of tax advances and annual reports. The student will understand the issues of accounting for labor costs in simple accounting and double entry bookkeeping. During the learning process a strong emphasis is placed on the use of practical examples, in which the student verifies gained theoretical knowledge while using professional payroll software. After the successful completion of a learning process within the course, the student will be able to conduct personnel and payroll agenda, optimize costs of staffing with respect to the needs of the employer and flexibly respond to the valid legal regulations and norms about welfare contribution.</i>	
Course contents: <i>1. Introduction to the lectures - content of the course, recommended literature, the conditions for the test. The nature and content of personnel and payroll.</i> <i>2. Payroll sheets of workers. Recording sheets of pension insurance. Entitlement credit sheet.</i> <i>3. Confirmations from employer: entitlement to sickness benefits, entitlement to unemployment benefits, confirmation of income at the request of the employee.</i> <i>4. Confirmations from employer: job reviews.</i> <i>5. Administration associated with the termination of employment.</i> <i>6. Annual reconciliation of tax on personal income from employment under the current rules. Employment bonus.</i> <i>7. Annual reports of tax clearance from employment under current legislation. Statistical reports in paper and electronic form.</i> <i>8. Accounting for labor costs in a simple accounting.</i> <i>9. Accounting for labor costs in a double entry bookkeeping.</i> <i>10. Practical examples of how to export accounting entries for salary costs from the payroll software program into a simple accounting.</i> <i>11. Practical examples of how to export accounting entries for salary costs from the</i>	

payroll software program into a double entry bookkeeping.

12. *Optimization of staffing costs with respect to the requirements of the employer and notices on the changes in the labor law legislation, including tax rules and norms about welfare contribution.*

13. *Archiving of personnel and payroll agenda.*

Recommended of required reading:

Hronská, I. a kol.: Mzdy a personalistika. Kros, Žilina 2009

Koubek, J.: ABC praktické personalistiky, Praha, Linde, 2000

Valicová, V.: Daň zo závislej činnosti. Educa Slovakia, Bratislava, 2013

Dobšovič, D.: Odvody poisťného. PORADCA, s.r.o., ISSN 1335-1583

Softvér ALFA, OMEGA, OLYMP

Zákon č. 461/2003 Z. z. o sociálnom poistení Zákon č. 580/2004 Z. z. o zdravotnom poistení

Zákon č. 311/2001 Z. z. Zákonník práce

Zákon č. 663/2007 Z. z. o minimálnej mzde

Zákon č. 462/2003 Z. z. o náhrade príjmu pri dočasnej PN

Zákon č. 600/2003 Z. z. o prídavku na dieťa

Zákon č. 595/2003 Z. z. o dani z príjmov

Zákon č. 601/2003 Z. z. o životnom minime

Zákon č. 548/2003 Z. z. o štátnom rozpočte

Zákon č. 241/1993 Z. z. o štátnych sviatkoch

Zákon č. 5/2004 Z. z. o službách zamestnanosti Zákon č. 125/2006 Z. z. o inšpekcii práce

Časopis FSEV – Sociálno-ekonomická revue

Language: Slovak

Remarks:

The course is offered in the summer semester of the third year of full-time undergraduate studies and in the summer semester of the fourth year of external undergraduate studies. This course is mandatory. The number of students in a seminar laboratory group ranges from 15 to 18 students.

Evaluation history:

A	B	C	D	E	FX
0.0	0.0	0.0	0.0	0.0	0.0

Lectures:

PhDr. Jana Španková, PhD., Ing. Paulína Srovnalíková

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