



North Central State College

MASTER SYLLABUS

2026-2027

A. Academic Division: Engineering Technology, Business & Criminal Justice Division

B. Discipline: Accounting

C. Course Number and Title: ACCT2050 Governmental Accounting

D. Assistant Dean: Brooke Miller, M.B.A.

E. Credit Hours: 3

F. Prerequisites: ACCT1010

G. Last Course/Curriculum Revision Date: Fall 2026 Origin date: 09/13/2011

H. Textbook(s) Title:

Project Overview for Governmental Accounting

- Authors: Adkins
- Copyright Year: 2024
- Edition: 1st
- ISBN: 9781307702439
- Custom Print

I. Workbook(s) and/or Lab Manual:

J. Course Description: The topics in this course include the principles and operation of fund accounting including financial reporting and budgetary control for state and local governments.

K. College-Wide Learning Outcomes

College-Wide Learning Outcomes	Assessments- How it is met & when it is met
Communication – Written	
Communication – Speech	
Intercultural Knowledge and Competence	
Critical Thinking	
Information Literacy	
Quantitative Literacy	Property Taxes-- Quantitative Literacy VALUE Rubric – First half of term

L. Course Outcomes and Assessment Methods:

Upon successful completion of this course, the student shall:

Outcomes	Assessments – How it is met & When it is met
1. Explain the characteristics of governmental entities and the applicable accounting and financial reporting requirements.	Graded homework – Middle of term Exam – First half of term
2. Differentiate between the major fund categories and the fund types used currently in governmental accounting.	Graded homework – Middle of term Exam – First half of term
3. Analyze the measurement focus and basis of accounting used by each fund in a governmental accounting system.	Graded homework – Middle of term Exam – First half of term
4. Explain why budgets of governmental units are legal documents and how they are used to control operations. The student will be able to explain the steps involved in preparing a budget.	Exam – First half of term
5. Prepare the budgetary, operating, and closing entries for a governmental-type fund and prepare entries to record encumbrances.	Graded homework- Middle of term Exam – Second half of term
6. Demonstrate how to account for uncollectible property taxes, interfund transactions, and other special items. The student will be prepare financial statements for the General Fund.	Graded homework- Middle of term Exam – Second half of term
7. Explain why Debt Service Funds and Capital Project Funds are used in governmental accounting. The student will prepare entries for both funds.	Graded homework- Second half of term Exam – Second half of term
8. Explain why Internal Service Funds and Enterprise Funds are used in governmental accounting. The student will prepare entries for both funds.	Graded homework – Second half of term Exam – Second half of term
9. Explain Fiduciary-Type Funds are used in governmental accounting. The student will prepare entries for both funds.	Graded homework – Second half of term Exam – Second half of term

M. Recommended Grading Scale:

NUMERIC	GRADE	POINTS	DEFINITION
93–100	A	4.00	Superior
90–92	A-	3.67	Superior
87–89	B+	3.33	Above Average
83–86	B	3.00	Above Average
80–82	B-	2.67	Above Average
77–79	C+	2.33	Average
73–76	C	2.00	Average
70–72	C-	1.67	Average
67–69	D+	1.33	Below Average
63–66	D	1.00	Below Average
60–62	D-	0.67	Below Average
00–59	F	0.00	Failure

N. College Procedures/Policies:

North Central State College believes that every student is a valued and equal member of the community.* Every student brings different experiences to the College, and all are important in enriching academic life and developing greater understanding and appreciation of one another. Therefore, NC State College creates an inclusive culture in which students feel comfortable sharing their experiences.

Discrimination and prejudice have no place on the campus, and the College takes any complaint in this regard seriously. Students encountering aspects of the instruction that result in barriers to their sense of being included and respected should contact the instructor, assistant dean, or dean without fear of reprisal.

* *Inclusive of race, color, religion, gender, gender identity or expression, national origin (ancestry), military status (past, present or future), disability, age (40 years or older), status as a parent during pregnancy and immediately after the birth of a child, status as a parent of a young child, status as a foster parent, genetic information, or sexual orientation*

Important information regarding College Procedures and Policies can be found on the syllabus supplement located at

<https://ncstatecollege.edu/documents/President/PoliciesProcedures/PolicyManual/Final%20PDFs/14-081b.pdf>



North Central State College
SYLLABUS ADDENDUM

Academic Division: Engineering Technology, Business,
and Criminal Justice **Discipline:** Accounting

Course Coordinator: Brooke Miller, M.B.A.

Course Number: ACCT-2050-921 **Course Title:** Governmental Accounting

Semester / Session: Fall 2026 / Session B **Start / End Date:** 10/19/2026 – 12/11/2026

Instructor Information

Name: Douglas E. Pauly **Credentials:** CPA/PFS, MBA

Phone Number: 419-281-9656 (306) **E-Mail Address:** dpaul@ncstatecollege.edu

Office Location: 535 Claremont Ave, Ashland **Office Hours:** By Appointment

I. Topical Timeline (Subject to Change):

Weeks	Topics
1	Chapter 1 – General Fund
2	Chapter 1 – General Fund
3	Chapter 2 – Special Revenue Fund
4	Chapter 3 & 4 – Capital Projects Fund
5	Chapter 5 – Debt Service Fund
6	Chapter 6 – Internal Service Fund
7	Chapter 6 & 7 – Enterprise Fund
8	Final Exams

II. Course Assignments:

1. Quizzes
2. Tests
3. Skills Testing
4. Independent Studies
5. Homework

III. Grading and Testing Guidelines:

1. **All work must be completed by the deadline.**
 - a. 50% of the total points will be deducted
 - b. Be sure to complete the Quiz for each Unit before the due date.
 - c. If you have technical issues during testing, please send an email ASAP

2. Point Guidelines

Chapter 1	Homework Part 1	General Fund	25 pts
	Quiz		10 pts
Chapter 1&2	Homework Part 2	General Fund	50 pts
	Exam	Chapters 1 & 2	50 pts
Chapter 2	Homework	Special Revenue Fund	25 pts
	Quiz		15 pts
Chapter 3	Homework	Capital Project Fund	25pts
Chapter 4	Exam Part 1	Chapters 3 & 4	50 pts
Chapter 5	Homework	Debt Service Fund	25 pts
	Quiz		15 pts
Chapter 6	Homework	Internal Service Fund	25 pts
	Exam Part 2	Chapters 3 & 4	100 pts
Chapter 7	Homework	Enterprise Fund	25 pts
	Final Exam Part 1	Chapters 5, 6, 7	50 pts
	Final Exam Part 2	Chapters 5, 6, 7	100 pts

Total -- 590 total points for the semester

IV. Examination Policy:

- The reasons for which a student will be excused from taking an examination
 - Hospitalization (with documented verification)
 - Death in the immediate family (with documented verification)
 - Personal illness or illness in immediate family - (doctor's excuse required).
- All work must be completed by the deadline.
 - 50% of the total points will be deducted
 - If you have technical issues during testing, please send an email ASAP
- Academic dishonesty will not be tolerated. It will result in an F for the Course
 - Individual work required for all QUIZES
 - Working together as a study group is encouraged.
 - Each student is expected to submit their own work.

V. Class Attendance (N/A) and Homework Make-Up Policy:

- Class attendance is not required for an Online Course.
 - You do not have to come to campus for it at all.
 - If you need me, you may email me or leave me a voicemail.
 - We can schedule 'review' sessions if needed.
- Students are responsible for:
 - All Units will be completed by the deadline or you will receive a point penalty.

VI. Classroom Expectations: N/A since the course is fully online.