



North Central State College

MASTER SYLLABUS	2025-2026
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A. Academic Division: Engineering Technology, Business & Criminal Justice Division

B. Discipline: Accounting

C. Course Number and Title: ACCT2070 Auditing

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

E. Credit Hours: 3

F. Prerequisites: ACCT2030

G. Last Course/Curriculum Revision Date: Fall 2025 Origin date: 09/13/2011

H. Textbook(s) Title:

Auditing & Assurance Services: A Systematic Approach w/Connect

- Authors: Messier, Glover, Prawitt, Christensen
- Copyright Year: 2025
- Edition: Evergreen
- ISBN: 9781264468959

I. Workbook(s) and/or Lab Manual: None

J. Course Description: This course helps students develop an understanding of auditing theory and procedures and practices of independent examinations of financial records. Lectures and hypothetical cases provide experience in the preparation of various auditing work papers, including evaluations of internal control systems.

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	

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. Develop a philosophy of auditing including independence.	Cases and homework problems – First half of term
2. Analyze the principles and standards of auditing.	Cases and homework problems- Second half of term
3. Demonstrate skill in using audit procedures.	Cases and homework problems – Second half of term
4. Summarize the process and procedures involved in performing an audit, whether you work for the auditor or you work for the company being audited.	Cases and homework problems – 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	Below Average
67–69	D+	1.33	Below Average
63-66	D	1.00	Below Average
60-62	D-	0.67	Poor
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:	<u>Engineering Technology, Business, and Criminal Justice</u>	Discipline:	<u>Accounting</u>
Course Coordinator:	<u>Donna Kittle, MBA, CPA</u>		
Course Number:	<u>ACCT-1070-920</u>	Course Title:	<u>Payroll Accounting</u>
Semester / Session:	<u>Spring 2026 / Session B</u>	Start / End Date:	<u>03/16/2026 – 05/08/2026</u>

Instructor Information

Name:	<u>Douglas E. Pauly, CPA/PFS, MBA</u>	Phone Number:	<u>419-281-9656 (306)</u>
		E-Mail Address:	<u>dpaul@ncstatecollege.edu</u>
Office Location:	<u>535 Claremont Ave, Ashland</u>	Office Hours:	<u>By Appointment</u>

I. Topical Timeline (Subject to Change):

Week	Topics
1	Identify and apply various laws that affect employers in their payroll operations. Homework, Exam, Comprehensive Project
2	Explain Federal Income Tax Law Including the employee-employer relationship. Homework, Exam
3	Calculate Gross Pay for salary and wage employees, including overtime. Homework, Exam Comprehensive Project
4	Complete Federal Income tax withholdings. Homework, Exam
5	Compute Federal Unemployment Taxes based on the Federal Unemployment Tax Act Laws. Homework, Exam
6	Record payroll transactions in the Payroll Register and the employee’s earning records. Homework, Comprehensive Project
7	Journalize and post payroll entries in the general journal and general ledgers Homework, Exams
8	Complete Federal Payroll Tax Forms including W-4, W-2, and 1099 forms. The Employer’s Federal Quarterly Tax Returns (941), and the Employer’s Annual Federal Unemployment Return (940). Homework, Exam, Comprehensive Project

II. Course Assignments:

1. Book & Unit Review
2. Quiz (9 Points each)

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**

Roll Call	100 points	Attendance	100 points
Chapter 1	30 points 27 points	New Business Practice Set	57 points
Chapter 2	20 points 30 points	Gross Pay Practice Set	50 points
Chapter 1 & 2	50 points	Exam 1	50 points
Chapter 3	14 points 31 points	Fed & State Withholding Practice Set	45 points
Chapter 4	24 points 26 points	Payroll Register Practice Set	50 points
Chapter 3 & 4	50 points	Exam 2	50 points
Chapter 5	14 points 30 points	Record Employer Payroll Practice Set	44 points
Chapter 6	25 points 23 points	4 th Quarter & Year End Practice Set	48 points
Chapter 5 & 6	50 points	Exam 3	50 points
Chapter 7	50 points 20 points	Case Study Critical Thinking	70 points
	Bonus	Soft Skills Reflection	Bonus points
All Chapters	100 points	Final Exame	100 points

Total -- 714 total points for the semester

IV. **Examination Policy:**

1. The reasons for which a student will be excused from taking an examination
 - a. Hospitalization (with documented verification)
 - b. Death in the immediate family (with documented verification)
 - c. Personal illness or illness in immediate family - (doctor's excuse required).
2. All work must be completed by the deadline.
 - a. 50% of the total points will be deducted
 - b. If you have technical issues during testing, please send an email ASAP
3. Academic dishonesty will not be tolerated. It will result in an F for the Course
 - a. Individual work required for all QUIZES
 - b. 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:**

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

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