



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: ACCT1090 Certified Bookkeeper Prep

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

E. Credit Hours: 2

F. Prerequisites: ACCT1010, ACCT2012, CISS1220, ACCT1070 (can be concurrent)

G. Last Course/Curriculum Revision Date: Fall 2024 Origin date: 05/30/2017

H. Textbook(s) Title:

Certified Bookkeeper workbook set

- Authors: American Institute of Professional Bookkeepers
- Copyright Year: 2024
- Edition:
- ISBN: 9781938741319

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

J. Course Description: This review course is designed to prepare students to sit for the Certified Bookkeeper exam administered by American Institute of Professional Bookkeepers.

K. College-Wide Learning Outcomes:

College-Wide Learning Outcome	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. Demonstrate the knowledge and skills needed to pass the Certified Bookkeeper Exam administered by American Institute of Professional Bookkeepers.	Quizzes – all semester

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: Engineering Technology, Business, and Criminal Justice **Discipline:** Accounting
Course Coordinator: Donna Kittle, MBA, CPA
Course Number: ACCT-1090-920 **Course Title:** Certified Bookkeeper Prep
Semester / Session: Spring 2026 / Session B **Start / End Date:** 03/16/2026 – 05/08/2026

Instructor Information

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

I. Topical Timeline (Subject to Change):

Week	Topics
1	Unit 1: Mastering Adjusting Entries (sec 1-3)
2	Unit 2: Mastering Adjusting Entries (sec 4-6) Unit 3: Mastering Adjusting Entries (sec 7-8), Mastering Inventory (sec 1)
3	Unit 4: Mastering Inventory (sec 2-4) Unit 5: Mastering Inventory (sec 5-7)
4	Unit 6: Mastering Correction of Accounting Errors (sec 1-3) Unit 7: Mastering Correction of Accounting Errors (sec 4-5)
5	Unit 8: Mastering Depreciation (sec 1-3) Unit 9: Mastering Depreciation (sec 4-6)
6	Unit 10: Mastering Depreciation (sec 7-8), Mastering Payroll (sec 1) Unit 11: Mastering Payroll (sec 2-4)
7	Unit 12: Mastering Payroll (sec 5-7) Unit 13: Mastering Payroll (sec 8-10)
8	Unit 14: Mastering Internal Controls and Fraud Prevention (sec 1-6)

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**

Unit 1	9 points	Quiz	18 points
Unit 2	9 points	Quiz	
Unit 3	9 points	Quiz	18 points
Unit 4	9 points	Quiz	
Unit 5	9 points	Quiz	18 points
Unit 6	9 points	Quiz	
Unit 7	9 points	Quiz	18 points
Unit 8	9 points	Quiz	
Unit 9	9 points	Quiz	18 points
Unit 10	9 points	Quiz	
Unit 11	9 points	Quiz	18 points
Unit 12	9 points	Quiz	
Unit 13	9 points	Quiz	18 points
Unit 14	9 points	Quiz	

Total -- 126 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.

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