# COURSES

## ACCOUNTING

### ACCT 2301 PRINCIPLES OF FINANCIAL ACCOUNTING

**Format**: 3 lecture / 1 lab (3 credit hours)
This course is an introduction to the fundamental concepts of financial accounting as prescribed by U.S. generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations. Students will examine the procedures and systems to accumulate, analyze, measure, and record financial transactions. Students will use recorded financial information to prepare a balance sheet, income statement, statement of cash flows, and statement of shareholders' equity to communicate the business entity's results of operations and financial position to users of financial information who are external to the company. Students will study the nature of assets, liabilities, and owners' equity while learning to use reported financial information for purposes of making decisions about the company. Students will be exposed to International Financial Reporting Standards (IFRS).
**Recommended Corequisites**: MATH 1324 Mathematics for Business and Social Sciences
**Credits**: 3
**Distribution**: ACCT
**Course Fees**: Internet course fee (if applicable) = $43

### ACCT 2302 PRINCIPLES OF MANAGERIAL ACCOUNTING

**Format**: 3 lecture / 1 lab (3 credit hours)
This course is an introduction to the fundamental concepts of managerial accounting appropriate for all organizations. Students will study information from the entity's accounting system relevant to decisions made by internal managers, as distinguished from information relevant to users who are external to the company. The emphasis is on the identification and assignment of product costs, operational budgeting and planning, cost control, and management decision making. Topics include product costing methodologies, cost behavioral, operational and capital budgeting, and performance evaluations.
**Prerequisites**: ACCT 2301 Principles of Financial Accounting
**Credits**: 3
**Distribution**: ACCT
**Course Fees**: Internet course fee (if applicable) = $43

### ACNT 1303 INTRODUCTION TO ACCOUNTING I

**Format:** 2 lecture / 3 lab (3 credit hours)
A study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Emphasis on understanding the complete accounting cycle and preparing financial statements, bank reconciliations, and payroll.
**Credits**: 3
**Distribution**: ACNT
**Course Fees**: Internet course fee (if applicable) = $43

### ACNT 1304 INTRODUCTION TO ACCOUNTING II

**Format:** 2 lecture / 3 lab (3 credit hours)
A study of accounting for merchandising, notes payable, notes receivable, valuation of receivables and equipment, and valuation of inventories in a manual and computerized environment.
**Prerequisites**: ACNT 1303 Introduction to Accounting I or program coordinator approval.
**Credits**: 3
**Distribution**: ACNT
**Course Fees**: Internet course fee (if applicable) = $43

### ACNT 1305 FORENSIC ACCOUNTING

**Format**: 3 lecture (3 credit hours)
Accounting fraud and examination designed to provide a basic understanding of the impact that fraud has on an organization.
**Prerequisites**: ACNT 1303 Introduction to Accounting I, ACCT 2301 Principles of Financial Accounting or program coordinator approval.
**Credits**: 3
**Distribution:** ACNT
**Course Fees**: Internet course fee (if applicable) = $43

### ACNT 1311 INTRODUCTION TO COMPUTERIZED ACCOUNTING

**Format**: 3 lecture / 1 lab (3 credit hours)
Introduction to utilizing the computer in maintaining accounting records with primary emphasis on a general ledger package.
**Prerequisites**: ACNT 1303 Introduction to Accounting I, ACCT 2301 Principles of Financial Accounting or program coordinator approval.
**Credits:** 3

**Distribution**: ACNT
**Course Fees**: Internet course fee (if applicable) = $43

## ACNT 1329 PAYROLL AND BUSINESS TAX ACCOUNT

**Format**: 3 lecture / 1 lab (3 credit hours)
A study of payroll procedures, taxing entities, and reporting requirements of local, state, and federal taxing authorities in a manual and computerized environment.
**Prerequisites**: ACNT 1303 Introduction to Accounting I or program coordinator approval.
**Credits**: 3
**Distribution**: ACNT
**Course Fees**: Internet course fee (if applicable) = $43

## ACNT 1331 FEDERAL INCOME TAX: INDIVIDUAL

**Format**: 3 lecture / 1 lab (3 credit hours)
A study of the federal tax law for preparation of individual income tax returns.
**Credits**: 3
**Distribution**: ACNT
**Course Fees**: Internet course fee (if applicable) = $43

## ACNT 1368 PRACTICUM-ACCOUNTING TECHNOLOGY/TECHNICIAN AND BOOKKEEPING

**Format:** (3 credit hours)
21 external learning experience hours. Practical, general workplace training supported by an individualized learning plan enveloped by the employer, college, and student. Practicum must be taken in degree plan sequence and requires 336 hours (21 hours per week) of workplace training. Contact accounting program coordinator the semester prior to enrolling.
**Credits**: 3
**Distribution:** ACNT

## ACNT 2302 ACCOUNTING CAPSTONE

**Format:** 2 lecture / 3 lab (3 credit hours)
Allows students to apply broad knowledge of accounting profession through discipline specific projects involving the integration of individuals and teams performing activities to simulate workplace situations. Capstone must be taken in degree plan sequence. Contact accounting program coordinator prior to enrolling.
**Credits**: 3
**Distribution**: ACNT
**Course Fees**: Internet course fee (if applicable) = $43

## ACNT 2332 ACCOUNTING INFORMATION SYSTEMS

**Format**: 3 lecture / 1 lab (3 credit hours)
A study of accounting information systems and related subsystems, including data collection, security, retrieval, manipulation, filtering and sorting of data.
**Prerequisites**: ACNT 1303 Introduction to Accounting I, ACNT 1304 Introduction to Accounting II, COSC 1301 Introduction to Computing
**Credits**: 3
**Distribution**: ACNT
**Course Fees**: Internet course fee (if applicable) = $43

Navarro College is accredited by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) to award associate and baccalaureate degrees. Navarro College also may offer credentials such as certificates and diplomas at approved degree levels. Questions about the accreditation of Navarro College may be directed in writing to the Southern Association of Colleges and Schools Commission on Colleges at 1866 Southern Lane, Decatur, Georgia 30033-4097, by calling (404) 679-4500, or by using information available on SACSCOC's website.