



EXCEL

ADULT DEGREE PROGRAMS

HUNTINGTON UNIVERSITY

BACHELOR OF SCIENCE: ACCOUNTING

48 CREDIT HOURS DEGREE COMPLETION

Major - Accounting – 48 hours

Up to 12 credit hours can be transferred against the classes listed below¹

ACX 200 Spreadsheet Applications for Accounting	1
ACX 241 Principles of Accounting 1	3
ACX 242 Principles of Accounting 2	3
ACX 341 Intermediate Accounting 1	4
ACX 342 Intermediate Accounting 2	4
ACX 361 Income Taxes	3
ACX 371 Cost Management 1	3
ACX 372 Cost Management 2	3
ACX 441 Advance Accounting	3
ACX 471 Auditing	3
OM 303 Group & Organizational Behavior	3
OM 323 Statistics for Managers	3
OM 343 Managerial Economics	3
OM 351 Business Law	3
OM 353 Ethics in Business	3
OM 421 Managerial Finance	3

All courses meet one evening a week in a cohort model. Students stay with the same cohort throughout the program, meeting on the same night of the week from 6-10 pm. This allows YOU to have greater control of your calendar and your priorities.

Five locations to choose from:

- Columbia City
- Fort Wayne
- Huntington
- Online
- Wabash

Students need to have completed 60 semester hours with an average GPA of 2.0, either through an Associate's degree or from prior college work to enter the Bachelor completion program. 128 total credits are required for graduation, with a required core of 9 hours English, 6 hours Bible/ethics, 6 hours history, 3 hours social science, 3 hours fine arts, 1 hour physical wellness, 6-8 hours of science, computer applications, and Understanding the Christian Faith (MIX285).

Contact the EXCEL office **today** to find out when the next Accounting Cohort is starting in your area and *take your place...*

800-600-4888 or <http://www.huntington.edu/excel/schedules.htm>

¹ Following Huntington University's standard transfer policies. Courses may be substituted by Huntington University
February 2009

Course Descriptions for Courses in Major

ACX 200 Spreadsheet Application for Accounting (1 credit) - This course introduces spreadsheets as an accounting tool. Using an accounting perspective, the student will apply fundamental spreadsheet concepts. The spreadsheet will be used as a problem-solving and decision-making tool. This course involves a ten-key pad component.

ACX 241 Principles of Accounting I (3 credits) - Fundamental problems of accounting are taught using modern accounting procedures, including theory of debits and credits, inventories, depreciation, revenue, expense, adjusting and closing entries, preparation of financial statements and partnerships.

ACX 242 Principles of Accounting II (3 credits) - A continuation of Principles of Accounting I, including the topics of corporations, stocks and bonds, stockholder's equity, statement of change of financial position, statement analysis and managerial accounting. The concepts of automated data processing will be taught and applied. *Prerequisite: ACX 241 or consent*

ACX 341 Intermediate Accounting I (4 credits) - A review of financial statements followed by a detailed study of the theory of accounting principles. Included in the course is a study of cash, receivables, inventories, plant assets, current and non-current liabilities and alternative methods of revenue recognition. *Prerequisite: ACX 242*

ACX 342 Intermediate Accounting II (4 credits) - A continuation of Intermediate Accounting I, including equity financing, equity and debt investments, investments in non-current operating assets, taxes, leases, pensions, derivatives, EPS computations and measures of liquidity and profitability. *Prerequisite: ACX 341*

ACX 361 Income Taxes (3 credits) - A comprehensive study of the federal income tax structure as it applies to individuals, partnerships and corporations, including problems intended to provide a thorough understanding of the laws and regulations as related to taxes. *Prerequisite: ACX 241*

ACX 371 Cost Management I (3 credits) - A focus on how cost management enables an organization to identify strategic opportunities and maintain a competitive advantage. Specific topics include the design and use of activity-based costing, managing costs of constrained resources, managing costs with job order systems and process cost systems and managing quality to create value. *Prerequisite: ACX 242*

ACX 372 Cost Management II (3 credits) - A continuation of Cost Management I, including the study of financial modeling, budgeting and financial planning, standard costing, customer and sales performance evaluation and transfer pricing. *Prerequisite: ACX 371*

ACX 441 Advanced Accounting (3 credits) - A study of the business combinations, preparation of consolidated statements, inter-company transactions, subsidiary equity transactions, international accounting standards, foreign currency translation and re-measurement, government and not-for-profit accounting and partnerships. *Prerequisite: ACX 341*

ACX 471 Auditing (3 credits) - Financial statements and specialized auditing procedures are analyzed for the various types of assets and liabilities, capital stock, revenues, earnings and expenses. Attention is also given to the auditors' working papers, report and certificate. *Prerequisites: ACX 341*

OM 303 Group and Organizational Behavior (3 credits) - A study of group formation, development and performance as it affects organizational effectiveness. Emphasis includes exposure to decision making and resolving conflicts in groups. Students develop strategies for efficient and productive group management and determine which tasks are best handled by groups as opposed to individuals. Students are also exposed to inter-group dynamics and management strategies.

OM 323 Statistics for Managers (3 credits) - An introduction to research and its tools with specific emphasis upon helping the student complete business research and understand managerial decision-making. Content will include statistical methods, database development, research methods and analysis of a problem or opportunity suitable for a business research topic.

OM 343 Managerial Economics (3 credits) - Students are exposed to the principles of economics as they need to be understood and utilized by managers and supervisors in all fields. The internationalization of our economy and possible actions affecting economy in all organizations will be included.

OM 351 Business Law (3 credits) - Legal rights and obligations arising out of common business transactions. Fundamental principles of the law of contracts, negotiable instruments, agency, bailment, sales and partnerships are examined.

OM 353 Ethics in Business (3 credits) - This course surveys ethical issues confronting business in the context of personal worldview. Students are asked to examine personal values and formulate strategies to improve management accountability, respect for human rights and how to lead a responsible lifestyle in today's world.

OM 421 Managerial Finance (3 credits) - Students explore the financial tools available for planning and analysis, as well as how those tools are utilized to manage cash flows and financial resources and to evaluate future investment opportunities. Three primary topics in corporate finance will be developed. These topics include the importance of short-term finance for current operations, the use of capital budgeting tools for investment analysis and the foundation of long-term finance for defining the organization's cost of capital and optimal capital structure.