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Accounting Course Descriptions

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Business Core Classes

- OM303 GROUP AND ORGANIZATIONAL BEHAVIOR
- OM223 INTRODUCTION TO COMPUTER APPLICATIONS
- OM213 MANAGEMENT CONCEPTS
- OM343 MANAGERIAL ECONOMICS
- OM323 STATISTICS FOR MANAGERS
- OM413 MANAGERIAL ACCOUNTING
- OM421 MANAGERIAL FINANCE
- OM353 ETHICS IN BUSINESS

Curriculum Core Classes

- COLLEGE WRITING
- LITERATURE
- SPEECH COMMUNICATION
- FINE ARTS
- BIBLE, ETHICS, PHILOSOPHY, RELIGION, THEOLOGY (2)
- HISTORY (2)
- SOCIAL SCIENCE
- NATURAL SCIENCE (2)
- PHYSICAL WELLNESS



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Bachelor of Science in Accounting



ACE241 PRINCIPLES OF ACCOUNTING I - 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.

ACE242 PRINCIPLES OF ACCOUNTING II - 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.

ACE341 INTERMEDIATE ACCOUNTING I - 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.

ACE342 INTERMEDIATE ACCOUNTING II - 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.

ACE361 INCOME TAXES - 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.

ACE371 COST MANAGEMENT I - 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.

ACE372 COST MANAGEMENT II - 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.

ACE441 ADVANCED ACCOUNTING - 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.

ACE471 AUDITING - A study of 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.

OM351 BUSINESS LAW - 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.

ACE400 FINANCIAL MANAGEMENT - This course will survey the goals and functions of valuation and the development of financial tools for analysis and control. It will also encompass an exposure to working-capital management, investment decisions in capital assets, capital structure, and dividend policies.

ACE200 SPREADSHEET APPLICATION FOR ACCOUNTING - 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.

**Huntington University
EXCEL Program for Adults**

2303 College Avenue
Huntington, Indiana
And
220 Frontage Road
Columbia City, Indiana