

### How To Apply

Contact a program representative at a location near you or apply online at: [www.friends.edu/application-0](http://www.friends.edu/application-0)

**E-MAIL** [learn@friends.edu](mailto:learn@friends.edu)  
**WEB SITE** [www.friends.edu](http://www.friends.edu)  
**WICHITA** 316-295-5300  
**LENEXA** 913-233-8700  
**TOPEKA** 785-272-9595  
**TOLL FREE** 800-794-6945

### Credit Transfer Policies

- Official transcripts must be mailed directly from the educational institution to Friends University.
- Transcripts stamped “issued to student” cannot be accepted as Admissions and Records.
- Please have transcripts sent to:  
Admissions Processing  
Friends University  
2100 W. University Ave.  
Wichita, KS 67213

### Technical Requirements

#### PC Minimum Recommendations

- Current version of Microsoft Windows operating system
- Current version of Microsoft Office
- Antivirus Protection (McAfee Antivirus available free to students)
- High-speed Internet access
- Active e-mail account (available free to students)

#### MAC Minimum Recommendations

- Current version of MAC operating system
- Current version of Microsoft Office for MAC
- High-speed Internet access
- Active e-mail address (available free to students)

\* Academic programs may have specific technology requirements that exceed these listed above.

### Program Overview

Accounting majors will be prepared to work for companies of any size in private or public sectors. Careers include financial analyst, auditing, tax reporting and management.

### General Education Requirements

All students completing a Bachelor of Business Administration in Accounting must complete 37 general education hours.

#### Graduation Requirements

Writing I (C or better).....	3 cr. hrs.	Social/Behavioral Science.....	6 cr. hrs.
Writing II (C or better).....	3 cr. hrs.	<i>(requirement met by admissions requirements Microeconomics and Macroeconomics)</i>	
College Algebra (C or better).....	3 cr. hrs.	Liberal Arts/Humanities.....	9 cr. hrs.
Computer Information Systems (CSIS 125 or the equivalent).....	3 cr. hrs.	<i>(choose 3 from 2 categories. Fine Arts, History, Foreign Language/World Culture, Literature)</i>	
Religion/Philosophy.....	3 cr. hrs.		
Speech/Interpersonal Comm.....	3 cr. hrs.		
Natural Science with Lab.....	4 cr. hrs.		

### Admissions Requirements

- Complete application and pay application fee of \$35 (\$40 international fee).
- Continuously enrolled PACE students complete a change of program form in place of application. No application fee required.
- Signed Transcript Request form for official transcripts from all institutions attended, Friends University will process all requests.
- Completion of university approved English Composition I and II classes with a “C” or better.
- A total of 62 or more earned hours.
- A cumulative grade point average of 2.0 or above.
- Earned credit in a college math course with a “C” or better.
- Macroeconomics and Microeconomics with a “C” or better.
- Computer Proficiency.

#### Mode of Delivery

- One night a week
- Cohort model
- Small class size

#### Hours/Length

- 46 credit hours
- 24 months

### About the Program Director



David E. Jones  
 Director of Accounting Program  
 B.S.B.A. Central Michigan University  
 M.P.A. Wichita State University  
 Ph.D. Capella University (in progress)  
 (316) 295-5846 (800) 794-6945 ext 5846  
[david\\_jones@friends.edu](mailto:david_jones@friends.edu)

### Students Interested in CPA Certification

Students desiring to become a Certified Public Accountant (CPA) must complete 150 credits and a specified set of courses. In most cases, students will combine a 124 credit undergraduate degree with a graduate program, a second degree or additional hours leading to a certification. To sit for the CPA examination, a student needs all courses in this Accounting program along with two additional courses, including production management, and an advanced law course.

### Continue Your Education with the MBA in Accounting

Students completing a Bachelor’s in Accounting are a natural fit for the Master of Business Administration in Accounting program.

# COURSE LISTINGS

## **CAPS 302 Analysis, Principles and Skills of Adult Learning**

Learning The gateway course for students entering degree completion programs that provides tools for success in adult learning. Adult learning styles and theory will be examined with emphasis on the Kolb model. Students will examine ways in which they learn other than formal classroom settings. Participants will explore issues such as: time management, expectations of students and instructors, and critical thinking skills. *1 credit hour; 2 week module*

## **ACCT 210 Financial Accounting**

This course emphasizes the functions of accounting in a decision-making environment and the concepts on which accounting rests. Focusing on differences in the types of accounting information required by users inside and outside the company this course provides the foundation to understand all accounting related concepts during the curriculum. *3 credit hours 7 week module*

## **ACCT 215 Managerial Accounting**

This course emphasizes accounting information to assist management in conducting and controlling daily operations, decision-making and planning future operations. Students will gain an appreciation for the uses of managerial accounting information in the business environment, and develop the foundation to understand all accounting related concepts during the curriculum. *3 credit hours 7 week module*

## **MGMT 340 Management**

This course explores the principles of the organization and management of business enterprises. This includes the various levels of management; the principles of authority, responsibility, and accountability; the types of business organizations; managerial communication; the practical use of incentives; and other problems of modern management. *3 credit hours 5 week module*

## **MGMT 335 Business Law**

Business law is considered within the varied framework of civil law relating to political, economic, historical and moral issues that shape its development. This course is a non-technical study of the principles and rules of business law, which can be applied to everyday business transactions. This course acquaints the prospective business person, the student, with the legal factors pertaining to business. Included are contracts, agency, negotiable instruments, business organizations, personal property, real property, sales, and a host of other legal problems which face the business professional today. *3 credit hours 5 week module*

## **ACCT 372 Managerial Statistical Decision Making**

*Prerequisites: At least one college-level mathematics course - College Algebra recommended*

This course provides students statistical application skills through the use of problem solutions and case studies. Students will evaluate the results of statistical analysis in the field of business and e-commerce. This includes an examination of the appropriate role of techniques, terminology and practical application of descriptive and inference statistics as well as probabilities. An introduction to the use of statistical software will also be included. *3 credit hours 5 week module*

## **ACCT 382 Cost Accounting**

A study of costing systems: job order costing, process costing, activity based costing, standard costing; management accounting tools: cost volume-profit analysis, budgeting and performance analysis, capital investment analysis; cost allocation; and cost management of quality and timeliness. *3 credit hours 7 week module*

## **ECON 350 Money and Banking**

*Prerequisites: Microeconomics, Macroeconomics, and Financial Accounting.* This course will cover a brief history of the American monetary and banking system. Focus will include a study of the Federal Reserve System, its nationwide and local services. Concepts and terms introduced in the course include banking interactions and banking terminology. *3 credit hours 5 week module*

## **ACCT 342 Financial Reporting of Assets**

*Prerequisite: Completion of Financial and Managerial Accounting courses with a "C" or better.* This course covers accounting principles and procedures essential to the preparation and interpretation of financial statements with emphasis on the corporate form of the business organization. Special study is given to investments, fixed assets, depreciation and depletion, intangible assets, income determination, cash, receivables, and inventory. *3 credit hours 8 week module*

## **ACCT 352 Financial Reporting of Debt & Equity**

This course covers the accounting principles and procedures essential to the preparation of the financial statements with emphasis on consignment, installments, investments, fixed assets, depreciation and depletion, intangible assets, current and non-current liabilities, funds, reserves, and analysis of financial statements. Ethical aspects of the treatment of accounting issues will be reviewed within the guidelines of the AICPA Code of Conduct. *3 credit hours 8 week module*

## **MRKT 320 Marketing**

This course explores the strategic management of marketing tools (product, pricing, distribution and promotion) utilized to facilitate long-term relationships between the customers and the organization *3 credit hours 5 week module*

## **ACCT 453 Federal Income Taxation**

Students will study the conceptual foundation of federal taxation, focusing on transactions common to individuals, along with the basics of corporations and partnerships. This includes calculation of gross income, deductions allowed in computing taxable income, property transactions and tax considerations for business entities. Ethics of the tax practitioner will also be addressed in this class through discussion of the IRS Circular 230. *3 credit hours 8 week module*

## **FINC 310 Finance**

*Prerequisite: ACCT 372*

This course will outline the financial tools used for financial decisions, such as ratio analysis, budgeting, time value of money, capital budgeting and the various types of financial securities. *3 credit hours 5 week module*

## **ACCT 363 Accounting Information Systems**

In this course the student will study the design and implementation methods for Accounting Information Systems emphasizing the Systems Development Life Cycle (SDLC) and internal controls. *3 credit hours 5 week module*

## **ACCT 422 Auditing**

This course will cover the basic auditing principles as applied to both internal and external auditing. This course will review relevant authoritative standards to help students gain an understanding of how to perform an audit incorporating the ethical principles found in the Code of Conduct of the AICPA. *3 credit hours 6 week module*

## **ACCT 462 Accounting Research Capstone**

Designed to teach students how to research tax law and auditing standards. The students will give presentations of their findings and write technical papers to summarize findings as well. The main objective of the course is to teach students how to conduct and present research of accounting questions. *3 credit hours 6 week module*

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*Friends University strives to follow the course requirements set forth by the Kansas Board of Accountancy to sit for the CPA exam and we constantly monitor our courses to ensure compliance.*

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