

Accounting Minor

School of Accountancy

Daniels 355

Director of the School of Accountancy

Dr. Sharon Lassar

Accounting Minor Advising

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Academic Advisor

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DCB 355A

- The Accounting minor GPA must be 2.0 or higher to graduate.
- Only grades of "C-" or above may be used in completing minor requirements.
- Any minor course substitutions or waivers for courses must be pre-approved by the accounting advisor.
- Classes are not offered every quarter. Please contact the accounting advisor for quarterly availability.
- Accounting Minor Requirements = 16 credit hours for BSBA majors, 20 credits for all others.

Accounting Minor Course Requirements 2024 – 2025

The Accounting minor offers the opportunity to strengthen decision-making skills and master the challenges of an increasingly competitive work environment. Course work includes uses of accounting information for critical planning and control decisions, the role of Federal taxation in the decision process, and the interpretation and analysis of the published financial statements for investing and financing decisions. Focused on financial reporting from various perspectives, the Accounting Minor will enhance both managerial and analytical skills.

Course #	Course Title	Qtr.	Hrs.
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Prerequisite to all other Accounting Minor classes:

ACTG 2200	Introduction to Financial Reporting	4
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Business Majors will take this course as part of the BSBA Business Core. Non-Business Majors must officially declare the minor to gain access to this course and subsequent courses in the minor.

I. Non-Finance Majors

ACTG 3220	Understanding Financial Statements	4
ACTG 3281	Intermediate Accounting I	4
ACTG 3282	Intermediate Accounting II	4
	<i>Prerequisite: ACTG 3281</i>	
ACTG 3440	Business and Investment Tax Issues	4
Total credit hours for the minor:		16 (20 non-BSBA)

II. Finance Majors

ACTG 3281	Intermediate Accounting I	4
ACTG 3282	Intermediate Accounting II	4
	<i>Prerequisite: ACTG 3281</i>	
ACTG 3440	Business and Investment Tax Issues	4
Choose one elective:		4
ACTG 3462	Corporate & Partnership Tax	
	<i>Prerequisite: ACTG 3440</i>	
ACTG 3740	Valuation & Modeling	
	<i>Prerequisite: ACTG 2200, 2300 and FIN 2800</i>	
Other minor-advisor approved ACTG course		
Total credit hours for the minor:		16