## ACCOUNTING, MINOR

(Code 720-403)

This minor has been designed to provide a general understanding of accounting and its role in society.

The minor consists of 24 credits as follows:

<table>
<thead>
<tr>
<th>Required Accounting Courses</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 201 Principles of Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 202 Principles of Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 301 Intermediate Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 314 Cost Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 321 Individual Federal Income Taxation</td>
<td>3</td>
</tr>
</tbody>
</table>

### Accounting Minor Electives - Select from the following:

<table>
<thead>
<tr>
<th>Courses</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 302 Intermediate Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 313 Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 415 Advanced Auditing and Consulting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 417 Governmental and Nonprofit Organization Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 425 Ethics in Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 444 Profit Management and Budgetary Control</td>
<td>3</td>
</tr>
</tbody>
</table>

Note 1: A 2.00 or higher GPA in courses counting toward the minor is required.