

Accounting Minor (2025-2026)

School of Accountancy

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- As of Autumn Quarter 2025, the Accounting minor is now available to non-business majors. Business majors are required to complete 16 credits for the minor, and non-business majors are required to complete 20 credits.
- A minor GPA of 2.00 or higher is required to graduate.
- Only grades of "C-" or higher fulfill minor requirements.
- Any minor course substitutions must be preapproved by the Accounting advisor.
- Classes are not offered every quarter. Please contact the Accounting advisor for quarterly availability.

Accounting Minor Course Requirements

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.

ACTG 2200 Introduction to Financial Reporting (4 credits) is a prerequisite to all other Accounting minor classes.

- Business majors complete this course as part of the Business Core. Prerequisites for business majors include INFO 1010, MATH 1200, Excel certification, and ECON 1020.
- The only prerequisite for non-business majors is declaring the minor.

Requirements for non-business majors: 20 total credits

- ACTG 2200 Introduction to Financial Reporting (4 credits)
- ACTG 3220 Understanding Financial Statements (4 credits)
- ACTG 3281 Intermediate Accounting I (4 credits)
- ACTG 3282 Intermediate Accounting II (4 credits)
Prerequisite: ACTG 3281
- ACTG 3440 Business and Investment Tax Issues (4 credits)

Requirements for Finance majors: 16 total credits

- ACTG 3281 Intermediate Accounting I (4 credits)
- ACTG 3282 Intermediate Accounting II (4 credits)
Prerequisite: ACTG 3281
- ACTG 3440 Business and Investment Tax Issues (4 credits)
- **Choose one elective:**
 - ACTG 3462 Corporate & Partnership Tax (4 credits)
Prerequisite: ACTG 3440
 - ACTG 3740 Valuation & Modeling (4 credits)
Prerequisite: ACTG 2300 and FIN 2800
 - Other minor advisor-approved course (4 credits)

Requirements for other business majors: 16 total credits

- ACTG 3220 Understanding Financial Statements (4 credits)
- ACTG 3281 Intermediate Accounting I (4 credits)
- ACTG 3282 Intermediate Accounting II (4 credits)
Prerequisite: ACTG 3281
- ACTG 3440 Business and Investment Tax Issues (4 credits)