

# Accounting Minor

## School of Accountancy

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**Director of the School of Accountancy**

Dr. Sharon Lassar

**Accounting Minor Advising**

Office of Undergraduate Programs

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- The Accounting minor is *only* available to students pursuing a BSBA degree.
- 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 Director of the School of Accountancy or Professor Ryan Casey.

## Accounting Minor Course Requirements 2016 - 2017

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.

<b>Course #</b>	<b>Course Title</b>	<b>Qtr. Hrs.</b>
<b>Prerequisites:</b>		
ACTG 2200	Introduction to Financial Reporting	4
ACTG 2300	Accounting for Decision Making	4

**Note: Students take these courses as part of the Business Core.**

ACTG 3220*	Understanding Financial Statements	4
- Prerequisite: ACTG 2300		

*\*Finance majors must substitute an advisor-approved accounting course for this requirement*

ACTG 3440	Business and Investment Tax Issues	4
- ACTG 3261 Individual Taxation may be substituted		

ACTG 3360	Profit Planning & Control	4
- Prerequisite: ACTG 2300		
- ACTG 3354 Cost Actg may be substituted		

ACTG 3230	Financial Statement Analysis	4
- Prerequisite: ACTG 3220		
- One other approved Accounting course may be substituted		

Approved substitutions (not regularly offered):  
 LGST 3701 CEOs and Corporate Governance  
 EVM 3370 Finance for Emerging Business  
 ACTG 3461 Individual Income Tax (cannot take both 3461 and ACTG 3440)

**Accounting Minor Requirements** **16**