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.

<table>
<thead>
<tr>
<th>Prerequisites:</th>
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<tbody>
<tr>
<td>ACTG 2200 Introduction to Financial Reporting</td>
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<tr>
<td>ACTG 2300 Accounting for Decision Making</td>
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</table>

*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

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