## **ACCOUNTING MINOR**

The Minor in Accounting is open to non-business administration majors as well as students majoring in business administration options other than accounting. Non-business majors must meet with Business Student Advising and Services (GLNN 321, 530-898-4480) and formally declare the minor prior to enrolling in courses.

## **Grading Requirement**

All courses taken to fulfill program course requirements must be taken for a letter grade except those courses specified by the department as credit/no credit grading only.

All courses counted toward the Accounting Minor must be completed with a grade of C- or higher.

## **Course Requirements for the Minor**

The following courses, or their approved transfer equivalents, are required of all candidates for this minor.

Course	Title	Units
ACCT 201	Introduction to Financial Accounting	3
ACCT 202	Introduction to Managerial Accounting	3
ACCT 320	Cost Management Accounting I	3
ACCT 325	Intermediate Accounting I	3
ACCT 326	Intermediate Accounting II	3
ACCT 327	Intermediate Accounting III	3
ACCT 421W	Auditing and Assurance (W)	3
ACCT 425	Advanced Accounting	3
ACCT 437	Federal Income Taxation I	3
ACCT 537	Federal Income Taxation II	3
Total Units		30