## **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 325	Intermediate Accounting I	3
ACCT 326	Intermediate Accounting II	3
ACCT 437	Federal Income Taxation I	3
Select two of the	following:	6
ACCT 320	Cost Management Accounting I	
ACCT 327	Intermediate Accounting III	
ACCT 365	Not-for-Profit Accounting	
ACCT 421W	Auditing and Assurance (W)	
ACCT 425	Advanced Accounting	
ACCT 537	Federal Income Taxation II	
ACCT 551	Information Technology in Accounting	
ACCT 558	Accounting Ethics	
ACCT 568	Forensic Accounting	

**Total Units** 

21