Students **not majoring in the College of Business** may earn an accounting minor by completion of 15 semester hours of coursework:

I. Required courses:

   - **ACC 2100/1100**  
     Principles of Accounting I  
     (Prerequisite: 24 earned hours)  
     3 s.h.

   - **ACC 2110**  
     Principles of Accounting II  
     (Prerequisite: ACC 1100 or ACC 2100 with a minimum grade of C-)  
     3 s.h.

II. Plus three (3) of the following suggested courses:  

   - **ACC 3100**  
     Intermediate Accounting I  
     (Prerequisite: a minimum grade of C- in ACC 2110)  
     3 s.h.

   - **ACC 3110**  
     Intermediate Accounting II(W)  
     (Prerequisite: a minimum grade of C- in ACC 3100)  
     3 s.h.

   - **ACC 3200**  
     Cost Accounting  
     (Prerequisite: a minimum grade of C- in ACC 2110)  
     3 s.h.

   - **ACC 3560**  
     Accounting for Non-Profit Organization  
     (Prerequisite: a minimum grade of C- in ACC 2110)  
     3 s.h.

   - **ACC 3580**  
     Individual Income Taxation  
     (Prerequisite: a minimum grade of C- in ACC 2110)  
     3 s.h.

   - **ACC 4550**  
     Intermediate Accounting III(W)(S)  
     (Prerequisites: a minimum grade of C- in ACC 3110; senior standing)  
     3 s.h.

   **Total:** 15 s.h.

Students are advised to take all 1000/2000-level courses prior to the 3000-level courses in the minor. Students not admitted to the College of Business may take at most five business courses at the 3000 or 4000 level (unless more is required by a business minor or non-business major). Students must meet all eligibility requirements to take 3000-4000 level business courses. A **minimum overall GPA of 2.0 is required for the courses included in the minor.**

For Additional Information

Contact:

Undergraduate Advising Office  
Room 2126 Raley Hall  
(828) 262-2700