

ACCOUNTING MINOR

21 HOURS

REQUIRED COURSES:

- ACC 131 Financial Accounting
- ACC 132 Managerial Accounting (ACC 131)
- ACC 231 Intermediate Accounting I (B/C in ACC 131 & ACC 132)
- ACC 232 Intermediate Accounting II (C or better in ACC 231)

ELECTIVE HOURS : (9 hours chosen from the courses listed below)

- ACC 230 Cost & Management Accounting (MAT 121 & B/C in ACC 131 & 132)
- ACC 233 Federal Income Taxation (ACC 131)
- ACC 334 Advanced Tax (ACC 233)
- ACC 340 International Accounting (ACC 132) - SPRING ONLY COURSE

OTHER REQUIREMENTS:

- Minor GPA requirement for graduation: 2.00/ 4.00
- Students must earn at least a C or better in all Accounting courses in the minor.
- Accounting minors must earn a B & C between ACC 131 & ACC 132 to continue in the minor.
- A student may only repeat a course once.
- ACC minors are limited to 24 hours of business coursework unless they also have a declared business major.
- Minor courses **cannot** be taken CREDIT/NO CREDIT.
- Prerequisites for all coursework will be enforced.
- ACC minors may take only one of the following ACC “major-only” courses if:
 - ✓ Their ISU GPA is 3.00 or higher.
 - ✓ There is room for minors after ACC majors have registered for their courses.
 - ✓ The course is appropriate for the career aspirations of the student.

ACC 263-Accounting Information Systems
ACC 330-Accounting for Non-Profit Entities
ACC 337-Advanced Financial Accounting

Course selection must be approved by the Accounting Department Chair and Advisor.

Please contact the Accounting Advisor with any questions about completion of the ACC minor.