Crookston Campus

Accounting Minor

Business

Academic Affairs

- Program Type: Undergraduate minor related to major
- Requirements for this program are current for Fall 2019
- Required credits in this minor: 26 to 27

A minor in accounting complements several other majors. The accounting minor introduces students to the theory and practice of accounting, including the basics of generally accepted accounting principles. The accounting minor has flexibility to allow a student to concentrate in taxation, cost accounting, auditing, or financial accounting. The accounting minor also may be used to help qualify the student to take the CPA exam.

Program outcomes: students who earn an accounting minor will
* understand generally accepted accounting principles
* perform accounting functions based on generally accepted accounting principles
* perform accounting functions using various accounting and tax software

Program Delivery

This program is available:

- via classroom (the majority of instruction is face-to-face)

Minor Requirements

Accounting Core

Take exactly 6 course(s) totaling exactly 20 credit(s) from the following:

- ACCT 2101 - Principles of Accounting I (3.0 cr)
- ACCT 2102 - Principles of Accounting II (3.0 cr)
- ACCT 3201 - Intermediate Accounting I (4.0 cr)
- ACCT 3202 - Intermediate Accounting II (4.0 cr)
- ACCT 3220 - Accounting Systems (3.0 cr)
- ACCT 3301 - Cost Accounting I (3.0 cr)

or ACCT 4221 - Auditing I (3.0 cr)
or ACCT 4404 - Income Tax I (3.0 cr)

Accounting Electives

Any course counting towards the Accounting Core cannot also count towards the Accounting Electives.

Take 6 or more credit(s) from the following:

- ACCT 3301 - Cost Accounting I (3.0 cr)
- ACCT 3302 - Cost Accounting II (3.0 cr)
- ACCT 3900 - Internship (1.0 - 12.0 cr)
- ACCT 4110 - Advanced Accounting I (3.0 cr)
- ACCT 4111 - Advanced Accounting II (3.0 cr)
- ACCT 4221 - Auditing I (3.0 cr)
- ACCT 4310 - Auditing II (3.0 cr)
- ACCT 4404 - Income Tax I (3.0 cr)
- ACCT 4405 - Income Tax II (3.0 cr)
- ACCT 4420 - Income Tax Preparation (3.0 cr)
- ACCT 4500 - Forensic Accounting (3.0 cr)
- ACCT 4511 - CPA Review Course--Regulation (3.0 cr)
- ACCT 4512 - CPA Review Course--Financial Reporting and Accounting (3.0 cr)
- ACCT 4513 - CPA Review Course--Auditing and Attestation (3.0 cr)
- ACCT 4514 - CPA Review Course--Business Environment and Concepts (3.0 cr)
- GBUS 3117 *{Inactive}*(3.0 cr)

Program Sub-plans

A sub-plan is not required for this program.

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Online

A minor in accounting online complements several other majors. The accounting minor online introduces students to the theory and practice of accounting, including the basics of generally accepted accounting principles. The accounting minor online, which has the same curriculum as the classroom delivered accounting minor, has flexibility to allow student to concentrate in taxation, cost accounting, auditing, or financial accounting. The accounting minor online also may be used to help qualify the student to take the CPA exam.

Program outcomes: students who earn an accounting minor online will
* understand generally accepted accounting principles
* perform accounting functions based on generally accepted accounting principles
* perform accounting functions using various accounting and tax software

Technology

Take exactly 1 course(s) totaling exactly 1 credit(s) from the following:
- GBUS 1005 - Orientation to Online Learning (1.0 cr)

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