



NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY

Department of Accounting and Finance

Minor in Accounting

The minor in Accounting is offered to any student completing the courses of study listed below. Accounting is the language of business and is a discipline that is needed by every organization. The minor offers the basic knowledge and understanding of financial and managerial accounting with a supporting skill set. Employment opportunities will depend on the two elective course (6 hours) selected.

The Accounting Minor course sequence is a strong complement to all business majors, as well as architectural engineering and computer science, to name a few.

The Accounting Minor provides students with basic knowledge of accounting, such as financial statement preparation, financial analysis, cost volume profit analysis, and budget preparation, while also working on students' communication, teambuilding, and leadership abilities.

Minor in Accounting requirements (18 credit hours):

1. Required Courses (12 hours): ACCT 221, ACCT 222, ACCT 331, ACCT 332
2. Elective Courses: Choose an **additional 6 hours (2 courses)** from the list below; all are three (3) credit hours.

ACCT 344	Cost Accounting
ACCT 362	Accounting Systems
ACCT 443	Income Tax Accounting
ACCT 455	Advanced Accounting
ACCT 461	Auditing Principles
ACCT 490	Accounting Theory
ACCT 491	Fundamentals of Governmental, Not-for-Profit, Accounting
ACCT 492	Strategic Applications in Accounting

3. Courses that are a part of the student's designated **MAJOR** program (10 major courses) cannot be used towards the minor. Instead, that course (courses) must be replaced with a course(s) from the elective courses.

All courses toward the minor must have a grade of "C" or better.