ACCOUNTING - MINOR

College of Business Administration
Department of Accounting
550 Business Administration Building
Kent Campus
330-672-2545
accounting@kent.edu
www.kent.edu/business/accounting

Description
The Accounting minor is for students desiring accounting education in financial statement preparation, budgeting, costing and accounting systems at a level beyond the user of financial information but less than the preparation for being a professional accountant. The minor is especially useful to students whose career paths are in business, not-for-profit and governmental organizations where dealing with financial issues will be an important part of their duties.

Fully Offered At:
• Kent Campus

Admission Requirements
Admission to a minor is open to students declared in a bachelor’s degree, the A.A.B. or A.A.S. degree or the A.T.S. degree (not Individualized Program major). Students declared only in the A.A. or A.S. degree or the A.T.S. degree in Individualized Program may not declare a minor. Students may not pursue a minor and a major in the same discipline.

To declare the Accounting minor, students must have a minimum 2.500 overall Kent State University GPA. No Kent State University GPA is required if the student is a first-semester freshman or transfer student admitted in good standing.

Minor Requirements
[ACCT]

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 23020</td>
<td>INTRODUCTION TO FINANCIAL ACCOUNTING (min B- grade)</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 23021</td>
<td>INTRODUCTION TO MANAGERIAL ACCOUNTING (min B- grade)</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 33001</td>
<td>CORPORATE ACCOUNTING I (min C grade)</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 33004</td>
<td>INTRODUCTION TO ACCOUNTING SYSTEMS (min C grade)</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 33010</td>
<td>COST ACCOUNTING</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 33012</td>
<td>CORPORATE ACCOUNTING II</td>
<td>3</td>
</tr>
<tr>
<td>MIS 24053</td>
<td>INTRODUCTION TO COMPUTER APPLICATIONS</td>
<td>3</td>
</tr>
</tbody>
</table>

Minimum Total Credit Hours: 21

Progression Requirements
• Minimum B- grade in both ACCT 23020 and ACCT 23021 (or equivalent courses)

Graduation Requirements
Minimum Minor GPA

| 2.500 |

• Students are expected to satisfy course prerequisites for each course required in the minor. Prerequisites are not tied to a particular catalog; therefore it is important to look at the most current information about a course.
• Student may not pursue a minor and a major in the same discipline.
• In computing the minor GPA, all attempts of 30000- and 40000-level courses are included in the calculation. Only the highest grade for all attempts in the 20000-level courses required in this minor are used for the calculation of the minor GPA.
• Minimum 6 credit hours in the minor must be upper-division coursework (30000 and 40000 level).
• Minimum 6 credit hours in the minor must be outside of the course requirements for any major or other minor the student is pursuing.
• Minimum 50 percent of the total credit hours for the minor must be taken at Kent State (in residence).