

# ACCOUNTING - MINOR

Ambassador Crawford College of Business and Entrepreneurship  
Department of Accounting  
www.kent.edu/business/accounting

## Contact Information

- Program Coordinator: **R. Drew Sellers** | rsellers@kent.edu | 330-672-1123
- Speak with an Advisor
- Chat with an Admissions Counselor

## Fully Offered

- **Delivery:**
  - In person
- **Location:**
  - Kent Campus

## 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.

## 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 2.000 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.

## Program Learning Outcomes

Graduates of this program will be able to:

1. Identify and analyze the issue, record the transaction in the books of original entry and prepare the financial statement disclosure, given a defined financial accounting transaction.
2. Demonstrate an understanding of managerial and cost accounting with the ability to identify and analyze information useful in decision making.
3. Assemble, cleanse and analyze the information provided by accounting information systems and prepare summary reports useful for business decision-making.

## Program Requirements

### Minor Requirements

Code	Title	Credit Hours
<b>Minor Requirements</b>		
ACCT 23020	INTRODUCTION TO FINANCIAL ACCOUNTING (min B- grade)	3
ACCT 23021	INTRODUCTION TO MANAGERIAL ACCOUNTING (min B- grade)	3
ACCT 33001	INTERMEDIATE FINANCIAL ACCOUNTING I (min C grade)	3
ACCT 33004	INTRODUCTION TO ACCOUNTING SYSTEMS (min C grade)	3
ACCT 33010	COST ACCOUNTING (min C grade)	3
ACCT 33012	INTERMEDIATE FINANCIAL ACCOUNTING II (min C grade)	3
CIS 24053	INTRODUCTION TO COMPUTER APPLICATIONS	3

**Minimum Total Credit Hours:** 21

### Progression Requirements

- Minimum B- grade in both ACCT 23020 and ACCT 23021 (or equivalent courses) and minimum C grade in remaining ACCT minor courses.

### Graduation Requirements

Minimum Minor GPA	Minimum Overall GPA
2.000	2.000

- Students must earn a minimum C grade in ACCT minor courses.
- 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.
- 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).