COLLEGE OF BUSINESS
MINOR: ACCOUNTING
ACADEMIC YEAR: 2013-2014
REQUIRED CREDITS: 19

Students should refer to www.ndsu.edu/business for information on declaring the minor with the CoB.

Requirements - 13 Credits

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 200</td>
<td>Elements of Accounting I</td>
<td>3 cr</td>
</tr>
<tr>
<td>ACCT 201</td>
<td>Elements of Accounting II</td>
<td>3 cr</td>
</tr>
<tr>
<td>ACCT 311</td>
<td>Intermediate Accounting I</td>
<td>4 cr</td>
</tr>
<tr>
<td>ACCT 320</td>
<td>Cost Management Systems</td>
<td>3 cr</td>
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</tbody>
</table>

300-400 Level Courses – 6 Credits

Courses may be chosen from any 300-400 level accounting course with the exception of ACCT 397 and ACCT 413.

Minor Requirements and Notes:

- To be accepted into the minor program, students must have a 2.50 institutional cumulative GPA and at least junior standing (60 credits). To complete a minor, students must earn at least a 2.50 GPA that is based on the courses used to satisfy the minor requirements. Courses may not be taken pass/fail.
- If the cumulative GPA falls below the 2.50 after acceptance into the program, the student will not be allowed to register for the CoB courses until the cumulative GPA returns to 2.50 or above.
- Students are subject to the minor requirements in effect during the year in which the minor was approved.
- Minors must satisfy all course prerequisites.
- Approval for a minor does not guarantee enrollment in specific courses.
- Graduation with a minor in Accounting requires a grade of “C” or better in all courses required for the minor.
- Students should refer to www.ndsu.edu/business for information on declaring the minor with the CoB.