

# University of Houston-Downtown

## College of Business

### Minor in Accounting

#### General Information:

- BU Student must have a 2.5 cumulative GPA or better at UHD to be approved for a COB minor.
- Non-BU Student must have a 2.25 cumulative GPA or better at UHD to be approved for a COB minor.
- Student must have a 2.0 GPA or better in minor courses for minor to be certified at graduation.
- Field experience course (ACC 4380) may NOT be applied to a minor program.
- The minor field elected must be different from the major.
- A student must complete all course work required for the minor in addition to all course work required for the degree prior to graduation.
- All minor programs in the College of Business require at least 9 hours upper-level course work in residence at UHD.
- Students should note that in some instances courses listed as requirements or options for the minor program may have prerequisites that are not listed as part of the program. Prerequisites will not be waived.
- The procedures for declaring a minor are available from the CoB Student Services Office, B101.

#### Required Courses (15 hours):

ACC 2301	Financial Accounting [ <i>MATH 1301</i> ]*
ACC 2302	Managerial Accounting [ <i>ACC 2301</i> ]*
ACC 3300	Intermediate Accounting I [ <i>GenEd core plus 18 additional hours + minimum grade of "C" in ACC 2301 &amp; 2302, + at least concurrent enrollment in BA 3300</i> ]*
ACC 3301	Intermediate Accounting II [ <i>GenEd core plus 18 additional hours + minimum grade of "C" in ACC 3300</i> ]*
ACC 4301	Individual Income Tax [ <i>GenEd core plus 18 additional hours and ACC 2302</i> ]*

#### Elective Courses (6 hours). Choose any two of the following:

ACC 3302	Intermediate Accounting III [ <i>GenEd core plus 18 additional hours + minimum grade of "C" in ACC 3301</i> ]*
ACC 3303	Cost Accounting [ <i>GenEd core plus 18 additional hours + minimum grade of "C" in ACC 2302 and ACC 3300, and junior standing</i> ]*
ACC 3304	Accounting Information Systems [ <i>ACC 3300</i> ]*
ACC 3307	Oil and Gas Accounting [ <i>GenEd core plus 18 additional hours + ACC 2302</i> ]*
ACC 3323	International Accounting [ <i>GenEd core plus 18 additional hours + ACC 2302</i> ]*
ACC 4302	Corporation Taxation [ <i>ACC 4301</i> ]*
ACC 4303	Advanced Accounting [ <i>Minimum grade of "C" in ACC 3302</i> ]
ACC 4304	Auditing [ <i>GenEd core plus 18 additional hours + STAT 3309, ACC 3301</i> ]*

\*Prerequisites are listed in parenthesis.