Accounting Minor

General Requirements
All minors are 15 credit hours or 5 courses, including business core courses.

- Students must attain a 2.0 grade point average for all courses in the minor.
- Students must attain a minimum grade of C- in each course included in the minor.
- All courses in the minor must be on a graded basis.
- A minimum of 9 credit hours of coursework included in the minor must be taken in residence at UMSL.
- One must complete a baccalaureate degree at UMSL in order for a minor to be conferred.
- A minor may be added for up to two years following completion of the baccalaureate degree

Specific Requirements for the Minor
Available to all students except those pursuing the Bachelor of Science in Accounting degree. Students must complete:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours</th>
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</thead>
<tbody>
<tr>
<td>ACCTNG 2400</td>
<td>Fundamentals of Financial Accounting</td>
<td>3</td>
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<tr>
<td>ACCTNG 2410</td>
<td>Managerial Accounting</td>
<td>3</td>
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<td>Plus any three upper division accounting electives</td>
<td>9</td>
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<td><strong>Total Hours</strong></td>
<td><strong>15</strong></td>
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Learning Outcomes
- Analyze business process transactions and create financial statements
- Critically examine strategic options relevant to business processes, corporate governance, internal controls, and security
- Assess business decisions in the functional areas of financial analysis, corporate governance, taxation, and business processes