# 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>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTNG 2400</td>
<td>Fundamentals of Financial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCTNG 2410</td>
<td>Managerial Accounting</td>
<td>3</td>
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<tr>
<td>Plus any three upper division accounting electives</td>
<td>9</td>
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</tbody>
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**Total Hours** 15

## 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