

# ACCOUNTING MINOR

## Minor Requirements and Curriculum

The minor must be completed prior to, or at the same time as, the requirements for the bachelor's degree. A major and a minor may not be taken in the same degree program, and a minor is not required for a degree. Requirements for the minor include:

- At least half of the units must be from upper-division courses (3000-4000 level).
- At least half of the units must be taken at Cal Poly (in residence).
- No more than one-third of the units will be taken with credit-no credit grading (CR/NC), not counting courses with mandatory CR/NC. Departments may further limit CR/NC grading if desired.
- A minimum 2.0 GPA is required in all units counted for completion of the minor.

| Code                       | Title   | Units     |
|----------------------------|---|-----------|
| <b>REQUIRED COURSES</b>    |   |           |
| BUS 2214<br>or AGB 2214    | Financial Accounting<br>Agribusiness Financial Accounting                         | 3         |
| BUS 2215<br>or AGB 3323    | Managerial Accounting<br>Decision Making with Agribusiness Accounting Information | 3         |
| BUS 3319                   | Data Analytics and Accounting Information Systems                                 | 3         |
| BUS 3320                   | Federal Income Taxation for Individuals   | 3         |
| BUS 3321                   | Intermediate Accounting I   | 3         |
| BUS 3322                   | Intermediate Accounting II  | 3         |
| <b>Approved Electives</b>  |   |           |
| Select from the following: |   | 3         |
| BUS 3323                   | Financial Statement Auditing  |           |
| BUS 4426                   | Taxation of Corporations and Partnerships   |           |
| <b>Total Units</b>         |   | <b>21</b> |