

ACCOUNTING MINOR

Offered at: San Luis Obispo Campus

The minor is designed to provide students from other majors with a basic foundation in accounting. Upon successful completion of the minor, students will have coursework that can be applied towards the requirements for licensure as a Certified Public Accountant in California and most other states. Students wishing to pursue such licensure are encouraged to pursue a Master of Science in Accounting or a Master of Science in Taxation upon completion of their undergraduate education.

Students applying to the minor must be at sophomore level standing with a minimum GPA of 3.0. Acceptance into the Accounting minor is not guaranteed and capacity is limited. The Accounting Area will select only the most qualified applicants with an interest in pursuing licensure. Not open to Business and Economics majors.

Program Learning Objectives

1. Prepare journal entries that measure and record the impact of financial transactions on the firm.
2. Analyze and prepare financial reports.
3. Explain effects of transactions on income statements and balance sheets.
4. Recognize the ethical dimensions and tax related implications for transactions.

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
REQUIRED COURSES		
BUS 2214 or AGB 2214	Financial Accounting Agribusiness Financial Accounting	3
BUS 2215 or AGB 3323	Managerial Accounting 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
Approved Electives		
Select from the following:		3
BUS 3323	Financial Statement Auditing	
BUS 4426	Taxation of Corporations and Partnerships	
Total Units		21