

# Accounting

---

## Department Information

- **Department Location:**  
Richard H. Barry Hall
- **Department Phone:**  
701-231-8651
- **Credential Offered:**  
B.S.
- **Plan Of Study Sample:**  
[catalog.ndsu.edu/programs-study/undergraduate/accounting/#planofstudytext](http://catalog.ndsu.edu/programs-study/undergraduate/accounting/#planofstudytext) (<http://catalog.ndsu.edu/programs-study/undergraduate/accounting/#planofstudytext>)

## Minor Requirements

### Minor: Accounting

Required Credits: 19

#### Minor requirements

Code	Title	Credits
<b>Requirements</b>		
ACCT 200	Elements of Accounting I *	3
ACCT 201	Elements of Accounting II *	3
ACCT 311	Intermediate Accounting I	4
ACCT 320	Cost Management Systems	3
<b>ACCT 300-400 Level Courses</b>		<b>6</b>
Courses may be chosen from any 300-400 level accounting course with the exception of ACCT 397 and ACCT 413.		
<b>Total Credits</b>		<b>19</b>

\* Requires a grade of 'B' or better in order to enroll in 300-400 level ACCT courses.

#### Minor Requirements and Notes

- To be accepted into the minor program, students must have a 2.50 institutional cumulative GPA.
- To complete a minor, students must earn at least a 2.50 GPA that is based on the courses used to satisfy the minor requirements. Courses may not be taken pass/fail. Students must also earn a grade of 'C' or better in all courses required for the minor; the only exception is ACCT 200 and ACCT 201, which require grades of 'B' or better.
- If the cumulative GPA falls below the 2.50 after acceptance into the program, the student will not be allowed to register for the College of Business courses until the cumulative GPA returns to 2.50 or above.
- Students are subject to the minor requirements in effect during the year in which the minor was approved.
- Minors must satisfy all course prerequisites.
- Approval for a minor does not guarantee enrollment in specific courses.