This minor provides students with a basic core accounting background. For non-accounting Perdue School majors, it provides excellent credentials for those seeking careers where a background in accounting and business administration is important. It can also be utilized by non-accounting Perdue School majors to fulfill the necessary accounting prerequisites for entry into the accounting track of the MBA (Master of Business Administration) program at Salisbury University. Additionally, non-Perdue School majors may also use it to establish credentials for their careers.

**Policies and Procedures**

1. All courses in the ACCT minor must be completed with a "C" or better including transfer credits. No course may be taken pass/fail.
2. At least **9 credits** of the ACCT minor must be earned at Salisbury University.
3. The minor in Accounting consists of 18 credits, any of which may be used to fulfill other Perdue School requirements.
4. The Perdue School does not allow course substitution; only those courses listed as fulfilling the minor are accepted.
5. Check the SU catalog for course pre-requisite information.
6. Students must declare the Accounting minor online at:
   http://www.salisbury.edu/perdueadvising/Change_Major/changeofmajor.html

**Required Accounting Courses (12 Credits):**

<table>
<thead>
<tr>
<th>Course</th>
<th>Credits</th>
<th>Grade</th>
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<tbody>
<tr>
<td>ACCT 201</td>
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<tr>
<td>ACCT 202</td>
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<tr>
<td>ACCT 302</td>
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<tr>
<td>ACCT 304</td>
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</tbody>
</table>

**Required Accounting Elective (3 Credits):**

- Choose one course from the following:
  - ACCT 305 Intermediate Accounting II *
  - ACCT 341 Federal Income Tax Accounting: Personal
  - ACCT 420 Accounting Information Systems
  - ACCT 430 International Accounting
  - ACCT 435 Accounting in its Global Setting (Winter Travel)

**Required Elective (3 Credits):**

- Choose one course from the following:
  - FINA 104 Personal Finance
  - FINA 311 Financial Management
  - INFO 211 Information System Concepts for Management
  - MGMT 320 Management and Organizational Behavior

**Total:** 18

*Students must pass the Accounting Admissions Test prior to enrolling into ACCT 305.