Introduction
The Department of Accounting’s minor is open by special permission to students whose majors would be complemented by an accounting minor and who have completed prerequisites for the courses comprising the minor.

How to Declare (Admission and Declaration Process):
The application process originates with the College office when the student submits an online application form via the College of Business and Economics website, cbe.wwu.edu/apply-cbe. Applications will be reviewed against admission criteria by College staff with every effort being made to inform the student of their status in a timely manner.

Grade Requirements
A grade of C- or better is required for a student’s major or minor courses and supporting courses for

<table>
<thead>
<tr>
<th>Accounting Minor</th>
<th>Course Title (Prerequisites)</th>
<th>Completed</th>
<th>Grade</th>
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<tbody>
<tr>
<td>ACCT 240 (4)</td>
<td>Financial Accounting</td>
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<td>ACCT 245 (4)</td>
<td>Managerial Accounting</td>
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<tr>
<td>ACCT 331 (4)</td>
<td>Cost Management (ACCT 245, DSCI 205; MIS 220)</td>
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Choose 1 Course
- ACCT 341 (4) Intermediate Acct. Theory & Practice (ACCT 245)

OR

- ACCT 375 (4) Income Taxation (ACCT 240)

Choose 2 Courses
- Choose from 300 or 400 level Accounting Courses

Notes:

ACCT 240 Financial Accounting
ACCT 245 Managerial Accounting
Choose: ACCT 341 Intermediate Accounting Theory & Practice 1
OR
ACCT 375 Income Taxation
8 Additional Credits in Accounting with Advisement
ACCT 331: Cost Management