

# ACCOUNTING AND FINANCIAL INFORMATION (MINOR)

<https://paulcollege.unh.edu/business-administration/program/minor/accounting-financial-information>

## Description

The **Minor in Accounting and Financial Information** course of study will help students develop a stronger understanding of the accounting data used for analytical decision-making across all disciplines. Accounting is “the language of business” and every entity uses accounting information for decision-making purposes.

Professionals with greater accounting knowledge can provide greater value to clients and employers by understanding not just “top-level” numbers, but also the relationships between these numbers and how accounting choices and management decisions influence these numbers. Complementing competency in other disciplines, the Minor in Accounting and Financial Information will enable students with the knowledge and skills needed to measure and analyze the effects of business decisions and transactions. Further, the minor will help students understand how specific accounting choices can alter the information used in decision-making and affect outcomes. These skills are critical regardless of career path or employer type (i.e., corporations, small and medium sized businesses, start-ups, government entities and non-profit organizations all use accounting information for decision-making purposes).

The Minor in Accounting and Financial Information will provide students with a broader set of career opportunities and a knowledge base that enhances their judgment and decision-making skills both in their professional career and personal lives.

## Requirements

The **Minor in Accounting and Financial Information** is open to both Paul College and Non-Paul College students. Paul College students must complete Path 1 all other students can select Path 1 or 2. The minor consists of two required courses (8 credits) and three elective courses (12 credits).

- A minor consists of 20 semester hours with a grade of C- or better and a 2.0 grade point average.
- Courses taken on a pass fail basis may not be used to satisfy minor requirements.
- No more than 8 credits used to satisfy major requirements may be used for the minor.
- Students are responsible for checking pre-requisites for all courses listed.
- All transfer courses must be evaluated for equivalency.
- No more than two transfer courses may be applied to the minor.
- Capacity may be limited.

Code	Title	Credits
<b>PATH 1: Paul College Students</b>		
<i>Required Courses</i>		
ADMN 502	Financial Accounting	4
ADMN 503	Managerial Accounting	4

Select three Elective Courses	12
<b>PATH 2: Non-Paul College Students</b>	
<i>Required Courses</i>	
ACC 501	Survey of Accounting 4
ACC 520	Topics in Accounting (Survey of Accounting II) <sup>1</sup> 4
Select three Elective Courses	12

Code	Title	Credits
<b>Electives <sup>2</sup></b>		
Three elective courses are required.		
Select a minimum of two ACC elective courses from the following:		
ACC 621	Intermediate Financial Accounting I	
ACC 622	Intermediate Financial Accounting II	
ACC 623	Advanced Managerial Accounting	
ACC 626	Introduction to Federal Taxation	
ACC 627	Financial Statement Analysis	
ACC 620	Topics in Accounting (Accounting Analytics) <sup>1</sup>	
<i>Additional Elective Courses</i>		
If only two ACC courses are selected one additional elective course must be selected from the following:		
PAUL 450	Personal Finance (If only two ACC courses are selected one additional elective from the below: )	
HMG 618	Uniform Systems for the Hospitality Industry	
HMP 740	Health Care Financial Management (department approval required)	
TECH 750	Intellectual Asset Management for Engineers and Scientists (department approval required, fall semester course only)	
Additional course(s) by petition to the Department of Accounting and Finance		

<sup>1</sup> For course as “Topics in Accounting” (or equivalent), please make sure that the course has the same title (not simply the same number) as the listed course for it to count for the minor.

<sup>2</sup> Suggested Pathways: The Minor has been designed to allow students from varied backgrounds to pursue study in accounting. The following are NOT required but simply presented as possible groups of courses representing what may be an underlying motivation for studying this Minor.

Code	Title	Credits
<b>Suggested Paths and Elective Course Selection <sup>2</sup></b>		
<i>Certified Management Accountant (CMA) or Chartered Global Management Accountant (CGMA)</i>		
ACC 621	Intermediate Financial Accounting I	
ACC 623	Advanced Managerial Accounting	
ACC 627	Financial Statement Analysis	
<i>Chartered Financial Analyst (CFA) and Financial Analytics</i>		
ACC 621	Intermediate Financial Accounting I	
ACC 622	Intermediate Financial Accounting II	
ACC 627	Financial Statement Analysis	
or ACC 620	Topics in Accounting	
<i>Management Accounting</i>		
ACC 621	Intermediate Financial Accounting I	
ACC 623	Advanced Managerial Accounting	
HMG 618	Uniform Systems for the Hospitality Industry	
or HMP 740	Health Care Financial Management	
or TECH 750	Intellectual Asset Management for Engineers and Scientists	
<i>Certified Financial Planner (CFP) and Personal Finance</i>		
ACC 626	Introduction to Federal Taxation	
PAUL 450	Personal Finance	
ACC 620	Topics in Accounting (Accounting Analytics)	
or ACC 621	Intermediate Financial Accounting I	
or ACC 623	Advanced Managerial Accounting	