

**The Ohio State University
Fisher College of Business
Accounting Minor (ACCTING-MN)**

Fisher College of Business
Undergraduate Programs and Advising Office
120 Schoenbaum Hall, 210 Woodruff Avenue
614-292-2715; fisherundergrad@fisher.osu.edu

The Accounting minor is designed to provide undergraduate business students and others not majoring in Accounting the opportunity to gain exposure to and build competence in Accounting.

This minor requires the successful completion of a minimum of 15 hours, composed of three required course (9 credit hours) coupled with two elective courses (6 credit hours)

Required Courses (3 courses; 9 CH)

ACCTMIS 2200 - Introduction to Financial Accounting
ACCTMIS 2300 - Introduction to Managerial Accounting
ACCTMIS 3200 - Financial Accounting I

Elective Courses (2 courses; 6 CH)

Choose two courses from the list below:

ACCTMIS 3201 - Financial Accounting II
ACCTMIS 3300 - Cost Accounting
ACCTMIS 3400 - Tax Accounting I
ACCTMIS 3600 - Accounting Information Systems
ACCTMIS 4210 - Financial Statement Analysis
ACCTMIS 4220 - Governmental and Non-Profit Accounting
ACCTMIS 4410 - Tax Accounting II
ACCTMIS 4500 - Auditing Principles and Procedures

Optional elective sequences (though not inclusive of all available options) that provide guidance for students with specific goals are available to view on the [Fisher College of Business Minors & Certificates Website](#).

Accounting Minor Guidelines:

Credit hours required: Minimum of 15. 1000 level courses shall not be counted toward the minor. At least 6 credit hours must be upper-division courses as defined by the Fisher College of Business.

Transfer and EM credit hours allowed: A student is permitted to count up to 6 total hours of transfer credit and/or credit by examination.

Overlap with the GE: A student is permitted to overlap up to 6 credit hours between the GE and the minor.

Overlap with the major and additional minors

The minor must be in a different subject than the major
The minor must contain a minimum of 12 hours distinct from the major and/or additional minor(s).

Grades required

Minimum C- for a course to be listed on the minor.
Minimum 2.00 cumulative GPA for all minor course work.
Course work graded Pass/Non-Pass cannot count on the minor.
No more than 3 credit hours of course graded Satisfactory/Unsatisfactory may count toward the minor.

X193 credits: No more than 3 credit hours.

Declaring the minor: Students should see their assigned academic advisor to declare the minor prior to the filing of the graduation application. Students do not need the approval of the Fisher College of Business to declare the minor.

Approval of Coursework:

Initial approval of the minor coursework

Students who complete the minor following the guidelines on this sheet need only verify with their academic advisor that the minor appears complete on the degree auditing system. No approval from the Fisher College of Business is required.

Approval for courses not listed on this form to apply to the minor program

Students must obtain the approval of the Fisher College of Business Undergraduate Programs and Advising Office to apply courses not listed on this form toward the Accounting minor. Please email fisherundergrad@fisher.osu.edu to request approval.

College of Arts and Sciences; Curriculum and Assessment Services
306 Dulles Hall, 230 Annie & John Glenn Ave
<http://artsandsciences.osu.edu>
Appr. CAA 04-02-2025 RLS