

**AUDITORS**  
**Credit Requirements & Acceptable Courses**

Part of Minimum Qualification	WNC*	UNR*
<b>AUDITOR 1</b> <b>AUDITOR 2</b> 6 Semester credits in <u>beginning</u> Accounting/Auditing	* ACC 201 Financial Accounting <b>and</b> either * ACC 202 Managerial Accounting ACC 220 Microcomputer Accounting Systems ACC 261 Governmental Accounting ACC 290 Certified Bookkeeper Course ( <b>only if have taken ACC201</b> )	* ACC 201 Financial Accounting * ACC 202 Managerial Accounting
<b>AUDITOR 3</b> 6 Semester credits in <u>beginning</u> Accounting/Auditing  and  3 Semester credits in <u>intermediate</u> Accounting/Auditing	* ACC 201 Financial Accounting <b>and</b> either * ACC 202 Managerial Accounting ACC 220 Microcomputer Accounting Systems ACC 261 Governmental Accounting ACC 290 Certified Bookkeeper Course ( <b>only if have taken ACC201</b> )  ACC 203 Intermediate Accounting I ACC 204 Intermediate Accounting II	* ACC 201 Financial Accounting * ACC 202 Managerial Accounting   ACC 325 Financial Investigations ACC 401/601R Financial Reporting I ACC 402/602R Financial Reporting II
<b>AUDIT SUPERVISOR</b> <b>AUDIT MANAGER</b> 6 Semester credits in <u>beginning</u> Accounting/Auditing  and  6 Semester credits in <u>intermediate</u> Accounting/Auditing	* ACC 201 Financial Accounting <b>and</b> either * ACC 202 Managerial Accounting ACC 220 Microcomputer Accounting Systems ACC 261 Governmental Accounting ACC 290 Certified Bookkeeper Course ( <b>only if have taken ACC201</b> )  ACC 203 Intermediate Accounting I ACC 204 Intermediate Accounting II	* ACC 201 Financial Accounting * ACC 202 Managerial Accounting   ACC 325 Financial Investigations ACC 401/601R Financial Reporting I ACC 402/602R Financial Reporting II  or  Any additional course in Accounting numbered above 402

\*7/29/09 - Per WNC: ACC 151 Elementary Accounting I and ACC 152 Elementary Accounting II courses are equivalent to ACC 201 and ACC202. Comparable classes must be a minimum of 3 semester credits. Course numbers and titles are as of spring semester 2007.

**NOTE:** ACC 135B Bookkeeping I and ACC 136B Bookkeeping II (formerly called Applied Accounting), ACC 105 Taxation for Individuals, ACC 295 Work Experience and ACC 223 Introduction to Quick-Books will not be used to satisfy the Auditors accounting course requirements.