

AUDITORS
Credit Requirements & Acceptable Courses

| Part of Minimum Qualification | WNC* | UNR* |
|---|---|--|
| AUDITOR 1 AUDITOR 2 6 Semester credits in <u>beginning</u> Accounting | *ACC 201 Financial Accounting and either *ACC 202 Managerial Accounting ACC 220 Microcomputer Accounting Systems ACC 261 Governmental Accounting ACC 290 Certified Bookkeeper Course (only if have taken ACC201) | *ACC 201 Financial Accounting *ACC 202 Managerial Accounting |
| AUDITOR 3 6 Semester credits in <u>beginning</u> Accounting and 3 Semester credits in <u>intermediate</u> Accounting | *ACC 201 Financial Accounting and either *ACC 202 Managerial Accounting ACC 220 Microcomputer Accounting Systems ACC 261 Governmental Accounting ACC 290 Certified Bookkeeper Course (only if have taken ACC201) 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 |
| Audit Supervisor Audit Manager 6 Semester credits in <u>beginning</u> Accounting and 6 Semester credits in <u>intermediate</u> Accounting | *ACC 201 Financial Accounting and either *ACC 202 Managerial Accounting ACC 220 Microcomputer Accounting Systems ACC 261 Governmental Accounting ACC 290 Certified Bookkeeper Course (only if have taken ACC201) 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 QuickBooks will not be used to satisfy the Auditors accounting course requirements.