

**Accountants and Auditors  
Credit Requirements & Acceptable Courses**

Minimum Qualification	WNC*	UNR*
<b>Auditor 1, 2, &amp; 3</b> <b>Supervising Auditor 1 &amp; 2</b> <b>Accountant 1, 2 &amp; 3</b>  6 Semester credits in <u>beginning</u> Accounting	*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>Accountant 1, 2 &amp; 3</b>  6 Semester credits in <u>intermediate</u> Accounting	ACC 203 Intermediate Accounting I ACC 204 Intermediate Accounting II	ACC 325 Financial Investigations ACC 401/601R Financial Reporting I ACC 402/602R Financial Reporting II
<b>Accountant 1, 2 &amp; 3</b>  6 Semester credits <u>upper division</u> Accounting classes	ACC 299 Advanced Special Topics in Accounting ( <b>only if have taken ACC201 &amp; ACC202</b> )	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 may not be used to satisfy Accountant Technicians, Auditors and Accountant course requirements.

Last Updated 8/20/13