### Accountant, Accountant Technician and Auditor
Credit Requirements & Acceptable Courses

#### Accountant Technician I and Auditor I, II and III

<table>
<thead>
<tr>
<th>Minimum Qualification</th>
<th>WNC*</th>
<th>UNR*</th>
</tr>
</thead>
</table>
| 6 Semester credits in beginning Accounting | *ACC 201 Financial Accounting  
*ACC 202 Managerial Accounting  
ACC 220 Microcomputer Accounting Systems  
ACC 261 Governmental Accounting  
ACC 290 Certified Bookkeeper Course (only if have taken ACC 201) | *ACC 201 Financial Accounting  
*ACC 202 Managerial Accounting |

#### Accountant Technician II

<table>
<thead>
<tr>
<th>Minimum Qualification</th>
<th>WNC*</th>
<th>UNR*</th>
</tr>
</thead>
</table>
| 6 Semester credits in beginning Accounting | *ACC 201 Financial Accounting  
*ACC 202 Managerial Accounting  
ACC 220 Microcomputer Accounting Systems  
ACC 261 Governmental Accounting  
ACC 290 Certified Bookkeeper Course (only if have taken ACC 201) | *ACC 201 Financial Accounting  
*ACC 202 Managerial Accounting or  
ACC 407 Governmental & Not-For-Profit Accounting |
| 6 Semester credits in Intermediate Accounting OR upper division courses | ACC 203 Intermediate Accounting I  
ACC 204 Intermediate Accounting II  
ACC 299 Advanced Special Topics in Accounting (only if have taken ACC 201 & ACC 202) | ACC 325 Financial Investigations  
ACC 401/601R Financial Reporting I  
ACC 402/602R Financial Reporting II  
Any additional course numbered above 402 |

#### Accountant Technician III and Accountants I, II and III

<table>
<thead>
<tr>
<th>Minimum Qualification</th>
<th>WNC*</th>
<th>UNR*</th>
</tr>
</thead>
</table>
| 6 Semester credits in Beginning 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 ACC 201) | *ACC 201 Financial Accounting  
*ACC 202 Managerial Accounting |
| 6 Semester credits in intermediate 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 |
| 6 Semester credits upper division Accounting classes | ACC 299 Advanced Special Topics in Accounting (only if have taken ACC 201 & ACC 202) | Any additional course numbered above 402 |

---

**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.

---

*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.*

---

*Last Updated 8/20/13*