ACCOUNTING POLICY #5

Accounting Mechanics (bookkeeping) competency requirement

Beginning with Fall 1998 Semester Admission: All students must fulfill the accounting mechanics (bookkeeping) competency prior to registration for ACCT 310 Financial Reporting.

Students who have successfully completed any of the following have demonstrated competence and fulfilled this requirement:

1. Any financial accounting or computerized accounting course taken at any community or technical college.
2. Any financial accounting or computerized accounting course taken at any proprietary school, such as Minnesota School of Business, Academy of Accountancy, etc.
3. Any financial accounting course at Metropolitan State University prior to September 1995.
4. Any financial accounting or computerized accounting course at any 4-year college or university, but not Metropolitan State University's Financial Accounting after September 1995.
5. A high school accounting or bookkeeping course.
6. Self study or job training.

Students who have not demonstrated competence or who may want a refresher workshop may do so by successfully completing any one of the following options:

1. ACCT 2100: Accounting Cycle (1 credit) at North Hennepin Community College.
2. BUS 1130: Accounting Fundamentals (1 credit) at Anoka-Ramsey Community College.
3. ACCT 1000: Accounting Basics (3 credits) or ACCT 1001: Basic Accounting Skills at Inver Hills Community College.
4. ACCT 1010: Introduction to Accounting (3 credits) at Century College.
5. Self-study from any of the following:
   a. Cliff Notes;
   d. Schuam. Principles of Accounting I, chapters 1-5;