

INTERNAL AUDIT, MINOR

To access Minor Requirements, please view the Curriculum Guide tab.

PROGRAM LEARNING OUTCOMES:

Communication: Students completing the minor will demonstrate competency in oral and written communication skills. Students will deliver an effective oral presentation on a business and/or professional topic. (UO 1)

Critical Thinking and Problem Solving: Students completing the minor will demonstrate effective critical thinking and problem-solving skills. Students will apply critical thinking skills using quantitative techniques for problem solving and strategic decision making. (UO 2)

Ethics: Students completing the minor will have acquired the necessary skills and knowledge to meet professional competencies as business professionals and global citizens. Students will demonstrate an understanding of the history and vocabulary unique to business disciplines. (UO 8)

Information Technology: Students will demonstrate proficiency in the use of computers and software to manage information with statistical analysis, spreadsheet, database and other appropriate applications. (UO 10)

Professional Proficiency: Students completing the minor will have acquired the necessary skills and knowledge to meet professional competencies as business professionals and global citizens. Students will demonstrate a knowledge of procedures, concepts, and technical accounting business skills through practical application (budgeting, financial statement analysis). (UO 4)

Related Links

Professional Licensure/Certification Page (<https://www.sru.edu/students/student-consumer-information/professional-licensures/>)

Curriculum Guide

GPA Requirement

Major GPA: 2.0 or higher

Minor Requirements

- Students must complete at least 6 credit hours in their minor from SRU
- A minimum of 6 credit hours must be upper division (courses numbered 300 and above)
- A minor shall be no fewer than 18 credits.

Code	Title	Hours
Required Courses		
ACCT 209	Financial Accounting	3
ACCT 230	Accounting Information Systems	3
ACCT 310	Cost Accounting	3
ACCT 313	Intermediate Accounting I	4
ACCT 320	Forensic Accounting	3
ACCT 429	Accounting Data Analytics	3
ACCT 430	Internal Auditing	3
Electives (Choose 1)		3

ACCT 450	Internship
CSS 354	Risk Assessment and Fraud Prevention
Total Hours	25

* Some courses may require pre-requisites. Please see course descriptions to determine if there are any pre-requisites for that specific course.

Important Curriculum Guide Notes

This Curriculum Guide is provided to help SRU students and prospective students better understand their intended major curriculum. Enrolled SRU students should note that the My Rock Audit may place already-earned and/or in progress courses in different, yet valid, curriculum categories. Enrolled SRU students should use the My Rock Audit Report and materials and information provided by their faculty advisers to ensure accurate progress towards degree completion. *The information on this guide is current as of the date listed. Students are responsible for curriculum requirements at the time of enrollment at the University.*

PASSHE - Pennsylvania State System of Higher Education Institutions

MINOR IN Internal Audit (10F)/CIM 556

This program is effective as of Summer 2025

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UCC 04.29.2025