

Accountancy

Program and Application Information

Department Chair:	Dr. Herbert Snyder
M. Acc. Director:	Ms. Cynthia Grothe, CPA, MBT
Email:	cynthia.grothe@ndsu.edu
Department Location:	Barry Hall 200
Department Phone:	(701) 231-5166
Department Web Site:	https://www.ndsu.edu/business/graduate_programs/macc/
Application Deadline:	Fall Semester - March 1 Spring Semester - October 1 Summer Semester - March 1 Applications must be received by the deadline in order to qualify for assistantships and scholarships. Applications received after the deadline will be considered if space allows.
Degrees Offered:	M.Acc.
Test Requirement:	GMAT 520 or GRE
English Proficiency Requirements:	TOEFL ibT 79 IELTS 6.5

Program Description

The Master of Accountancy (M.Acc.) program at North Dakota State University is a non-thesis, professional program structured to advance the knowledge of qualified students with an undergraduate accounting degree. Students without an undergraduate accounting degree may be conditionally admitted to the program if they have some of the core undergraduate courses and will be required to take the remaining core undergraduate courses in addition to the graduate courses.

The Master of Accountancy (M.Acc.) program at NDSU is designed to have students complete graduate studies needed to advance their careers whether their career be in public accounting, corporate accounting, or government accounting and prepare them for the Certified Public Accountant (CPA) exam. Our approach to learning combines case study and applied learning in a collaborative environment. The focus of the program is to develop a student's analytical skills while providing students with in-depth accounting knowledge and skills. Students will be prepared to identify accounting problems, research the problem and possible solutions through using on-line and other databases, and present a recommended action. The learning environment also provides students the opportunity to draw from the experiences of fellow students from diverse backgrounds as well as interact with corporate, public accounting, government, and not-for-profit accounting discipline leaders

Through the College of Business, North Dakota State University's M.Acc program is fully accredited by AACSB International (<http://aacsb.edu>), the premier accrediting agency in business administration and accounting.

Admission Requirements

A. Admission requirements for NDSU accounting majors

1. The applicant's overall undergraduate GPA should be at least 3.0 on a 4.0 scale.
2. The applicant's GPA for upper-division accounting courses should be at least 3.0 on a 4.0 scale.
3. The applicant does not have to complete the GMAT, if the student meets the minimum GPA requirements (requirements A.1. and A.2.).
4. If the applicant's GPA is below the 3.0 standards (requirements A.1. and A.2.), conditional admission to the program *may* be allowed under the following conditions:
 - 4.1. The student has significant post-graduation work experience OR
 - 4.2. The student takes the Graduate Management Admissions Test (GMAT) with an expectation that the student earn a score of at least 550.
5. Students must also submit a letter stating reasons for wanting a Master of Accountancy degree. Names of two NDSU accounting professors must be entered on the application, but no references are required.
6. If the above requirements are not met, the applicant *may* be granted conditional admission.
7. Conditional admission is granted solely at the discretion of the program coordinator and/or admissions committee.

B. Admission Requirements for Students Graduating with Accounting Major from Tri-College Schools and AACSB accredited Schools

1. The student's overall GPA should be at least 3.0 on a 4.0 scale.

2 Accountancy

2. The student's GPA for upper-division accounting courses should be at least 3.0 on a 4.0 scale.
3. Applicants do not have to complete the GMAT, if the student meets the minimum GPA requirements (Requirements B.1. and B.2.).
4. If the student's GPA is below the 3.0 standards (Requirements B.1. and B.2.), conditional admission to the program *may* be allowed under the following conditions:
 - 4.1. The student has significant post-graduation work experience OR
 - 4.2. The student takes the Graduate Management Admissions Test (GMAT) with an expectation that the student earn a score of at least 550.
5. Students must also submit a letter stating reasons for wanting a Master of Accountancy degree and two letters of recommendation.
6. If the above requirements are not met, the student *may* be granted conditional admission.
7. Conditional admission is granted solely at the discretion of the program coordinator and/or admissions committee.

C. Admission Requirements for All Others

1. The student has an undergraduate degree from a regionally accredited school.
2. The student's overall GPA should be at least 3.0 on a 4.0 scale.
3. The student's GPA for upper-division accounting courses should be at least 3.0 on a 4.0 scale.
4. The student takes the Graduate Management Admissions Test (GMAT) with an expectation that the student earn a score of at least 520.
5. If the student has not completed all of the following core courses or their equivalent in their undergraduate program, the student *may* be conditionally admitted to the program.

5.1. Core courses

- 5.1.1. ACCT 311 (Intermediate Accounting I)
- 5.1.2. ACCT 312 (Intermediate Accounting II)
- 5.1.3. ACCT 320 (Cost Accounting)
- 5.1.4. ACCT 418 (Tax I)
- 5.1.5. ACCT 421 (Audit I)
- 5.2. The student will be expected to complete any missing core courses within the first two semesters of the program.
- 5.3. Students must meet the minimum GPA standard of 3.0 for all of the core courses for final acceptance into the program.
6. If the student's undergraduate GPA is below the 3.0 standards (Requirements C.2. and C.3.), conditional admission to the program *may* be allowed under the following conditions:
 - 6.1. The student has significant post-graduation work experience OR
 - 6.2. The student takes the Graduate Management Admissions Test (GMAT) with an expectation that the student earn a score of at least 550.
7. Students must also submit a letter stating reasons for wanting a Master of Accountancy degree and two letters of recommendation.
8. If the above requirements are not met, the student *may* be granted conditional admission.
9. Conditional admission is granted solely at the discretion of the program coordinator and/or admissions committee.

D. Conditional status expires and regular admission is granted if the applicant meets the terms of their conditional admission. See sections A.6., A.7., B.6., B.7., C.8. and C.9. above.

E. A student who attended a university outside of the United States must submit a course-by-course transcript evaluation from World Education Services (WES). See www.wes.org .

Financial Assistance

A limited number of graduate assistantships are available each semester through the Master of Accountancy program. The program coordinator will send an application for the assistantship to all eligible students who have applied to the program by the application deadlines.

Degree Requirements

The total course requirements necessary to complete the M.Acc. degree will vary depending on the background of the student. Students without an undergraduate accounting degree will be required to take a core of undergraduate accounting courses in addition to the graduate courses required for the degree. See para. C.5. of the Admission Requirements. A student with an academic background in accounting will need to take 10 graduate-level

courses (30 semester credit hours) and generally complete the degree in two or three semesters depending on the number of courses a student desires to take in a semester. Students are welcome to pursue the degree on a part-time or a full-time basis.

The graduate course work for the M.Acc. degree includes four required courses in accounting theory, applied professional research, legal aspects of business, and information resource management. In addition, the student must take five accounting electives from a list of courses that includes fraud examination, taxes, cost management, auditing, international financial reporting standards, and advanced financial accounting. Finally, the student must take one non-accounting elective from a list that includes courses on human resource management, international management, and organizational communication.

Courses Required

MIS 770	Information Resources Management	
ACCT 730	Legal Aspects of Business	
ACCT 735	Applied Professional Research	
ACCT 750	Accounting Theory	
Total Required Credit Hours		12
Select 5 of the following:		15
ACCT 610	Fraud Examination ¹	
ACCT 611	Advanced Fraud Examination ¹	
ACCT 615	Advanced Accounting ¹	
ACCT 619	Tax Accounting II ¹	
ACCT 620	Accounting Information Systems ¹	
ACCT 625	Government and Not-for-Profit Accounting ¹	
ACCT 640	Management Control Systems ¹	
ACCT 722	Auditing II	
ACCT 725	International Financial Reporting Standards	
ACCT 755	Financial Statement Analysis	
Select one of the of the following:		3
COMM 783	Advanced Organizational Communication I	
MGMT 640	International Management	
MGMT 650	Human Resource Management	
MGMT 651	Negotiation and Alternative Dispute Resolution	
MGMT 671	Leading the Nonprofit Organization	
MGMT 750	Advanced Organizational Behavior	
Total Credits		30

¹ Students cannot take the 600-level course if they took the 400-level course

Notes

- Students must complete a minimum of 15 credits at the 700-level.
- Summer courses are offered if sufficient students register to take the class.

You must have completed the following undergraduate courses or their equivalent.

ACCT 311	Intermediate Accounting I	4
ACCT 312	Intermediate Accounting II	4
ACCT 320	Cost Management Systems	3
ACCT 418	Tax Accounting I	3
ACCT 421	Auditing I	3

Faculty

Margaret (Peggy) Andersen, Ph.D.

Indiana University, 1989

Field: Accounting

William "Bud" Bowlin, Ph.D.

University of Texas at Austin, 1984
Field: Accounting

Jun “Jeffrey” Chen, Ph.D.
University of North Carolina at Charlotte, 2014
Field: Finance

James W. Clifton, M.Acc., CPA
University of North Dakota, 1988
Field: Accounting

Thomas D. Dowdell, Ph.D.
Temple University, 2004
Field: Accounting

Yongtao “David” Hong, Ph.D.
Drexel University, 2008
Field: Accounting

Fariz Huseynov, Ph.D.
University of Memphis, 2009
Field: Finance

Bonnie Klamm, Ph.D., CPA
Virginia Commonwealth UniversityRichmond, 1999
Field: Accounting Information System

Supavich “Fone” Pengnate, Ph.D.
Oklahoma State University, 2013
Field: Management Information Systems

Michael J. Peterson, Ph.D.
The University of Iowa, 2002
Field: Accounting

Frederick Riggins, Ph.D.
Carnegie Mellon University, 1994
Field: Management Information Systems

Herbert Snyder, Ph.D.
Syracuse University, 1994
Field: Auditing, Forensic Accounting

Ruilin Tian, Ph.D.
Georgia State University, 2008
Field: Risk Management and Insurance

Alex Young, Ph.D.
Duke University, 2015
Field: Accounting

Limin Zhang, Ph.D.
University of Arizona, 2005
Field: Management Information Systems

Wei “David” Zhang, Ph.D.
Syracuse University, 2001
Field: Business Administration/Finance

Jill Zuber, Ph.D., CPA
University of Arkansas, 2007
Field: Accounting