

Accounting

Accounting Major

Accounting is a profession that deals with providing financial information used in making business decisions. Accounting involves a range of skills that includes collecting, measuring, interpreting, analyzing, and communicating financial activity. A major in Accounting focuses on the development of such skills along with an understanding of the legal, social, and ethical responsibilities involved in the accounting profession.

Financial accountants prepare financial statements used in investing and lending decisions. Auditors examine financial statements and attest to their status. Management accountants evaluate and communicate internal financial information used by managers to operate a business. Forensic accountants specialize in the investigation and detection of, and protection against, fraud and abuse. Accountants also provide tax advisory services to firms, clients, and governmental agencies. With their specialized knowledge concerning the internal operation of a business, many accountants provide management advisory services. Also, because of the specialized knowledge, many accountants advance into management positions.

Students majoring in Accounting are required to learn how to apply technology in business and must take courses in many other aspects of business to understand how an accountant's work relates to marketing, management, finance, and production.

This four-year program leads to a Bachelor of Science degree with a major in Accounting. Completion of this program qualifies students to take the examinations required to become a Certified Management Accountant (CMA), Certified Internal Auditor (CIA), and Certified Fraud Examiner (CFE).

Students interested in sitting for the Certified Public Accounting (CPA) exam need an additional 28 credit hours beyond the 122 credit hours required for the Accounting major. Students are encouraged to satisfy the additional credit hours through the Master of Accountancy (M.Acc.) degree. Additional information about the M.Acc. program can be found in the Graduate Bulletin (<http://bulletin.ndsu.edu/past-bulletin-archive/2017-18/graduate>) online.

Accounting Minor

Students earning majors in other fields may select a minor in Accounting. A minor includes ACCT 200 Elements of Accounting I, ACCT 201 Elements of Accounting II, ACCT 311 Intermediate Accounting I, and ACCT 320 Cost Management Systems, plus six credits in approved accounting courses. In addition, students must earn a 2.50 cumulative grade-point average in the accounting courses to be awarded a minor. A minor approval form is required and can be found at www.ndsu.edu/business. Completion of a minor in Accounting provides students with additional depth in accounting that many employers prefer.

Major Requirements

Major: Accounting

Degree Type: B.S.

Minimum Credits Required for Degree: 122

General Education Requirements for Baccalaureate Degree

- A list of approved general education courses is available here (<http://bulletin.ndsu.edu/past-bulletin-archive/2017-18/academic-policies/undergraduate-policies/general-education/#genedcoursestext>).
- General education courses may be used to satisfy requirements for both general education and the major, minor, and program emphases, where applicable. Students should carefully review the major, minor, and program emphases requirements for minimum grade restrictions, should they apply.

Code	Title	Credits
Communication (C)		12
ENGL 110	College Composition I	
ENGL 120	College Composition II	
COMM 110	Fundamentals of Public Speaking	
Upper Division Writing [†]		
Quantitative Reasoning (R) [†]		3
Science and Technology (S) [†]		10
Humanities and Fine Arts (A) [†]		6
Social and Behavioral Sciences (B) [†]		6
Wellness (W) [†]		2
Cultural Diversity (D) ^{**†}		

Global Perspectives (G) ^{†}**

Total Credits	39
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* May be satisfied by completing courses in another General Education category.

† May be satisfied with courses required in the major. Review major requirements to determine if a specific upper division writing course is required.

Major Requirements

Code	Title	Credits
Pre-College of Business Requirements		
ACCT 200	Elements of Accounting I (Requires a grade of B or better) *	3
ACCT 201	Elements of Accounting II (Requires a grade of B or better) *	3
COMM 110	Fundamentals of Public Speaking (May satisfy general education category C) *	3
ECON 201	Principles of Microeconomics (May satisfy general education category B and G) *	3
ECON 202	Principles of Macroeconomics (May satisfy general education category B and G) *	3
ENGL 110	College Composition I (May satisfy general education category C) *	4
ENGL 120	College Composition II (May satisfy general education category C) *	3
PHIL 216	Business Ethics (May satisfy general education category A) *	3
PSYC 111	Introduction to Psychology (May satisfy general education category B) *	3
or SOC 110	Introduction to Sociology	
MIS 116	Business Use of Computers (May satisfy general education category S)	3
STAT 330	Introductory Statistics (May satisfy general education category R)	3
STAT 331	Regression Analysis *	2
MATH 144	Mathematics for Business *	4
Accounting Major Requirements ^{**}		
BUSN 301	Organizational Citizen	0
ENGL 320	Business and Professional Writing (May satisfy general education category C)	3
FIN 320	Principles of Finance ¹	3
MGMT 320	Foundations of Management ¹	3
MRKT 320	Foundations of Marketing ¹	3
BUSN 430	Legal and Social Environment of Business ¹	3
BUSN 489	Strategic Management (Capstone Course) ¹	4
MIS 320	Management Information Systems ¹	3
ACCT 311	Intermediate Accounting I (requires a grade of C or better)	4
ACCT 312	Intermediate Accounting II	4
ACCT 318	Taxation in Management Decisions	3
or ACCT 418	Tax Accounting I	
ACCT 320	Cost Management Systems	3
ACCT 420	Accounting Information Systems	3
ACCT 421	Auditing I	3
ACCT 300-400	Accounting Elective	3
300-400 Level Courses ^{**}		
Any 300-400 level course in BUSN, FIN, MIS, MGMT, MRKT, or ECON 324; includes courses cross-listed with CoB courses; excludes LEAD prefix courses and BUSN 318. Courses numbered 394/494 require departmental approval.		
Accounting Practicum		
Students must complete one of the following options:		
ACCT 397	Fe/Coop Ed/Internship	
ACCT 413	Accounting Internship	
AGEC 371	Export Management	
UNIV 492	Study Abroad	
Total Credits		97

- * Pre-college and pre-accounting major courses. A grade of 'C' or better for pre-college and pre-accounting major courses is required for admission into the Accounting major. The only exception is ACCT 200 Elements of Accounting I and ACCT 201 Elements of Accounting II, which require grades of 'B' or better.
- ** Students must earn a grade of 'C' or better, and have a minimum 2.5 cumulative GPA, in ALL courses included in the professional program (i.e., all required courses, elective requirements, and additional 300-400 level CoB electives or breadth electives). The only exception is BUSN 301, which is a P/F course.
- ¹ Denotes Common Body of Knowledge (CBK) course.

Degree Requirements and Notes

- Students follow the published curricula for the accounting program of study from the semester/year of entrance in the College of Business to graduation provided enrollment at NDSU has not been discontinued for more than one year. Students who change their major are subject to meeting the curricular requirements in effect at the time the new major is declared.
- Business courses from programs that do not hold AACSB International accreditation cannot be used for major or minor requirements in the College of Business (CoB); such courses may be eligible for use as free electives.
- The CoB accepts a maximum of nine credits of non-NDSU 300-400 level business courses from AACSB programs with approval of the department.
- Admission into the Accounting Major: Students must earn a 'B' or better in ACCT 200 Elements of Accounting I and ACCT 201 Elements of Accounting II, a 'C' or better in the pre-college and pre-accounting major courses that are indicated with an asterisk (*), achieve junior standing (60 credits), and earn a 2.50 institutional cumulative grade point average. Students must submit an online application to the CoB.
- Admission to the Accounting major is required to enroll in advanced 300- 400 level CoB courses.
- A grade of 'C' or better is required in transfer courses accepted for all 300-400 level accounting, business administration, finance, management, management information systems, and marketing courses.
- A 2.50 cumulative GPA is required to enroll in 300-400 level CoB courses.
- A letter grade must be earned in any course that fulfills a major requirement (with the exception of some practicum options and BUSN 301).
- Students must earn a 2.50 institutional GPA to graduate.
- Students must be accepted to the accounting major prior to the completion of the last 30 credits in 300 and 400 level CoB courses.
- Of the credits completed in residence at least 30 credits must be in 300-400 level CoB courses.
- A Business Administration minor is NOT offered with this major.
- For multiple majors within the CoB, at least 15 unique credits of 300-400 level CoB courses must exist between the majors.
- Prerequisite for Accounting Practicum: ACCT 311 with a grade of C or better.
- Students should refer to www.ndsu.edu/business for current and complete listing of the major requirements.

Minor Requirements

Accounting Minor

Minor Requirements

Required Credits: 19

Students should refer to the College of Business (<https://www.ndsu.edu/business>) for information on declaring the minor.

Code	Title	Credits
Requirements		
ACCT 200	Elements of Accounting I *	3
ACCT 201	Elements of Accounting II *	3
ACCT 311	Intermediate Accounting I	4
ACCT 320	Cost Management Systems	3
300-400 Level Courses		6
Courses may be chosen from any 300-400 level accounting course with the exception of ACCT 397 and ACCT 413.		
Total Credits		19

- * Requires a grade of 'B' or better in order to enroll in 300-400 level ACCT courses.

Minor Requirements and Notes

- To be accepted into the minor program, students must have a 2.50 institutional cumulative GPA and at least junior standing (60 credits).
- To complete a minor, students must earn at least a 2.50 GPA that is based on the courses used to satisfy the minor requirements. Courses may not be taken pass/fail. Students must also earn a grade of 'C' or better in all courses required for the minor; the only exception is ACCT 200 and ACCT 201, which require grades of 'B' or better.

- If the cumulative GPA falls below the 2.50 after acceptance into the program, the student will not be allowed to register for the College of Business courses until the cumulative GPA returns to 2.50 or above.
- Students are subject to the minor requirements in effect during the year in which the minor was approved.
- Minors must satisfy all course prerequisites.
- Approval for a minor does not guarantee enrollment in specific courses.

Plan of Study

Freshman					
Fall	Credits	Spring	Credits		
ENGL 110	4	COMM 110	3		
PSYC 111 or SOC 110	3	ENGL 120	3		
Humanities/Fine Arts Elective	3	MATH 144 (Requires Math 103, Math 107, or placement as a pre-requisite)	4		
Wellness	2	Science/Technology Elective (w/lab)	4		
Non-Major Elective	3	Non-Major Elective	3		
	15		17		
Sophomore					
Fall	Credits	Spring	Credits		
ACCT 200	3	ACCT 201	3		
ECON 201	3	ECON 202	3		
MIS 116	3	PHIL 216	3		
STAT 330	3	STAT 331	2		
Cultural Diversity or Non-Major Elective	3	Cultural Diversity or Non-Major Elective	3		
		Science/Technology Elective	2-3		
	15		16-17		
Junior					
Fall	Credits	Spring	Credits	Summer	Credits
ACCT 311	4	ACCT 312	4	ACCT 397 ²	3
ACCT 320	3	ACCT 420	3		
ENGL 320	3	BUSN 430	3		
MRKT 320	3	MGMT 320	3		
MIS 320	3				
	16		13		3
Senior					
Fall	Credits	Spring	Credits		
ACCT 318 or 418	3	BUSN 489	4		
ACCT 421	3	300-400 Level Business Electives (2)	6		
FIN 320	3	300-400 Level Accounting Elective	3		
300-400 Level Business Elective	3				

Non-major Elective	2-4	
	14-16	13

Total Credits: 122-125

- ¹ At some point prior to graduation, all College of Business students must register for and successfully complete BUSN 301 (0 credits).
- ² Complete one of the following options: ACCT 413 Internship, ACCT 397 Cooperative Education Program, UNIV 492 Study Abroad Program, or AGEC 371 Export Management. Requires successful completion of ACCT 311 and faculty advisor's prior approval.

Note: This is only a sample curriculum; actual schedules will depend on course availability and individual choices. Students are encouraged to meet with their academic advisor on a regular basis to review their plan of study.