

# Accounting

## Department Information

- **Department Location:**  
Richard H. Barry Hall
- **Department Phone:**  
701-231-8651
- **Degrees Offered:**  
B.S.
- **Plan Of Study Sample:**  
[bulletin.ndsu.edu/programs-study/undergraduate/accounting/#planofstudytext](http://bulletin.ndsu.edu/programs-study/undergraduate/accounting/#planofstudytext)

## Degree Requirements

### Major: Accounting

**Degree Type: Bachelor of Science (B.S.)**

**Minimum Degree Credits to Graduate: 122**

### University Degree Requirements

1. Satisfactory completion of all requirements of the curriculum in which one is enrolled.
2. Earn a minimum total of 120 credits in approved coursework. Some academic programs exceed this minimum.
3. Satisfactory completion of the general education requirements as specific by the university.
4. A minimum institutional GPA of 2.00 based on work taken at NDSU.
5. At least 36 credits presented for graduation must be in courses number 300 or higher.
6. Transfer Students: Must earn a minimum of 60 credits from a baccalaureate-degree granting or professional institution.
  - a. Of these 60, at least 36 must be NDSU residence credits as defined in #7.
  - b. Within the 36 resident credits, a minimum of 15 must be in courses numbered 300 or higher and 15 credits in the major field of study.
7. At least 36 credits must be NDSU resident credits. Residence credits include credits registered and paid for at NDSU.

For complete information, please refer to the Degree and Graduation Requirements (<http://bulletin.ndsu.edu/past-bulletin-archive/2018-19/academic-policies/undergraduate-policies/degree-and-graduation>) section of this Bulletin.

### University General Education Requirements

Code	Title	Credits
<b>Communication (C)</b>		<b>12</b>
ENGL 110	College Composition I	
ENGL 120	College Composition II	
COMM 110	Fundamentals of Public Speaking	
Upper Division Writing <sup>†</sup>		
<b>Quantitative Reasoning (R) <sup>†</sup></b>		<b>3</b>
<b>Science and Technology (S) <sup>†</sup></b>		<b>10</b>
<b>Humanities and Fine Arts (A) <sup>†</sup></b>		<b>6</b>
<b>Social and Behavioral Sciences (B) <sup>†</sup></b>		<b>6</b>
<b>Wellness (W) <sup>†</sup></b>		<b>2</b>
<b>Cultural Diversity (D) <sup>**†</sup></b>		
<b>Global Perspectives (G) <sup>**†</sup></b>		
Total Credits		39

\* May be satisfied by completing courses in another General Education category.

† 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 major requirements to determine if specific courses can also satisfy these general education categories.

- A list of university approved general education courses and administrative policies are available here (<http://bulletin.ndsu.edu/past-bulletin-archive/2018-19/academic-policies/undergraduate-policies/general-education/#genedcoursestext>).

## Accounting Requirements

Code	Title	Credits
<b>Pre-College of Business Requirements</b>		
ACCT 200	Elements of Accounting I (Requires a grade of B or better) <sup>2</sup>	3
ACCT 201	Elements of Accounting II (Requires a grade of B or better) <sup>2</sup>	3
COMM 110	Fundamentals of Public Speaking (May satisfy general education category C) <sup>2</sup>	3
ECON 201	Principles of Microeconomics (May satisfy general education category B and G) <sup>2</sup>	3
ECON 202	Principles of Macroeconomics (May satisfy general education category B and G) <sup>2</sup>	3
ENGL 110	College Composition I (May satisfy general education category C) <sup>2</sup>	4
ENGL 120	College Composition II (May satisfy general education category C) <sup>2</sup>	3
PHIL 216	Business Ethics (May satisfy general education category A) <sup>2</sup>	3
PSYC 111 or SOC 110	Introduction to Psychology (May satisfy general education category B) <sup>2</sup> Introduction to Sociology	3
MIS 116	Business Use of Computers (May satisfy general education category S) <sup>2</sup>	3
STAT 330	Introductory Statistics (May satisfy general education category R)	3
STAT 331	Regression Analysis <sup>2</sup>	2
MATH 144	Mathematics for Business <sup>2</sup>	4
<b>Accounting Major Requirements</b> <sup>3</sup>		
ENGL 320	Business and Professional Writing (May satisfy general education category C)	3
FIN 320	Principles of Finance <sup>1</sup>	3
MGMT 320	Foundations of Management <sup>1</sup>	3
MRKT 320	Foundations of Marketing <sup>1</sup>	3
BUSN 430	Legal and Social Environment of Business <sup>1</sup>	3
BUSN 489	Strategic Management (Capstone Course) <sup>1</sup>	3
MIS 320	Management Information Systems <sup>1</sup>	3
ACCT 311	Intermediate Accounting I (requires a grade of C or better)	4
ACCT 312	Intermediate Accounting II	4
ACCT 318 or ACCT 418	Taxation in Management Decisions Tax Accounting I	3
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 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. <sup>3</sup>		9
<b>Accounting Practicum</b>		3
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		96

<sup>1</sup> Denotes Common Body of Knowledge (CBK) course.

<sup>2</sup> 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.

<sup>3</sup> 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).

## 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](http://www.ndsu.edu/business) for current and complete listing of the major requirements.

## Minor: Accounting

### Required Credits: 19

Code	Title	Credits
<b>Requirements</b>		
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
<b>300-400 Level Courses</b>		<b>6</b>
Courses may be chosen from any 300-400 level accounting course with the exception of ACCT 397 and ACCT 413.		
<b>Total Credits</b>		<b>19</b>

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

### Minor Requirements and Notes

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