

# Accountancy

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## Department Information

- **Program Coordinator:**  
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- **Department Phone:**  
(701) 231-6511
- **Department Web Site:**  
[www.ndsu.edu/business/programs/masters/macc/](http://www.ndsu.edu/business/programs/masters/macc/)
- **Application Deadline:**  
Applications are reviewed on a rolling schedule.
- **Credential Offered:**  
M.Acc.
- **Test Requirement:**  
GMAT 550 or GRE
- **English Proficiency Requirements:**  
TOEFL ibt 79; IELTS 6.5

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## 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. In addition, this program will enable students without an undergraduate accounting degree to prepare for a challenging but richly rewarding career in accounting. The accounting prerequisites for the program may be met with graduate courses, some of which are newly designed and online.

The Master of Accountancy (M.Acc.) program at NDSU is designed to have students complete graduate studies needed to advance their careers in public accounting, corporate accounting, or government accounting and to prepare them for the Certified Public Accountant (CPA) exam or Certified Management Accountant (CMA). Our approach to learning involves creating a collaborative environment in which students can develop analytical skills and gain in-depth accounting knowledge. Students will be prepared to identify accounting problems, research the problem and possible solutions through the use of on-line databases, and present a recommended action. The learning environment also provides students with the opportunity to draw from the experiences of fellow students from diverse backgrounds.

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.

### 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, North Dakota four-year not-for-profit schools and AACSB accredited Schools**

1. The student's overall GPA should be at least 3.0 on a 4.0 scale.
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 550.
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](http://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.

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.

Code	Title	Credits
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 <sup>1</sup>	
ACCT 611	Advanced Fraud Examination <sup>1</sup>	
ACCT 615	Advanced Accounting <sup>1</sup>	
ACCT 619	Tax Accounting II <sup>1</sup>	
ACCT 620	Accounting Information Systems <sup>1</sup>	
ACCT 625	Government and Not-for-Profit Accounting <sup>1</sup>	
ACCT 640	Management Control Systems <sup>1</sup>	
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

<sup>1</sup> 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.**

Code	Title	Credits
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

**Margaret (Peggy) Andersen, Ph.D.**  
Professor

Speciality: Accounting, Cost Management, and Theory

**James W. Clifton, M.Acc., CPA**

Assistant Professor of Accounting Practice

Speciality: Accounting, Fraud, and Taxation

**Thomas D. Dowdell, Ph.D.**

Professor

Speciality: Accounting and Auditing

**Nancy J. Emerson, MAS, CPA, CFE**

Senior Lecturer

Speciality: Accounting and Government/Nonprofit Accounting

**Yongtao "David" Hong, Ph.D.**

Associate Professor

Speciality: Advanced Accounting and International Standards

**Bonnie Klamm, Ph.D., CPA**

Professor

Speciality: Accounting Information Systems

**Michael J. Peterson, Ph.D.**

Associate Professor

Speciality: Accounting and Cost Management

**Herbert Snyder, Ph.D.**

Professor

Speciality: Auditing, Forensic Accounting

**Limin Zhang, Ph.D.**

Associate Professor

Speciality: Management Information Systems

**Jill Zuber, Ph.D., CPA**

Associate Professor

Speciality: Accounting and Taxation