

Accountancy

Department Information

- **Program Coordinator:**
Jill M. Zuber, Ph.D., CPA
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Barry Hall 200B
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- **Department Phone:**
(701) 231-8651
- **Department Web Site:**
www.ndsu.edu/business/programs/graduate/macc/ (<http://www.ndsu.edu/business/programs/graduate/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; Duolingo 105

Program Description

The Master of Accountancy (M.Acc.) program at North Dakota State University (NDSU) is designed for students wishing to begin and/or accelerate their careers in public accounting, private industry, fraud investigation, and/or cost management. The M.Acc. program is a non-thesis, professional program delivered face-to-face in Barry Hall, located in downtown Fargo. This program emphasizes the technical competency, critical thinking, and analytical skills necessary for students to start and advance in their accounting careers. Students will be prepared to identify accounting issues, research the appropriate standards and tax law, analyze data, present possible solutions and recommend actions. In addition, students will enhance their ability to pass professional certifications, such as the Certified Public Accountant (CPA), Certified Management Accountant (CMA), and Certified Fraud Examiner (CFE).

Qualified students may complete the program in 11 months. However, students are welcome to earn their degree on a part-time basis. Students with undergraduate degrees in other areas of business or even unrelated to business may apply to the graduate program once they have completed the prerequisite accounting core courses, which include Intermediate Accounting I and II, Cost Accounting, Individual Taxation, and Audit I.

Through the College of Business, NDSU's M.Acc. program is fully accredited by the Association to Advance Collegiate Schools of Business (AACSB), the premier international accrediting

Admission Requirements

1. Undergraduate degree from an Association to Advance Collegiate Schools of Business (AACSB^{*}) accredited institution.
2. Minimum overall cumulative GPA of 3.0 on a 4.0 scale.
3. Minimum cumulative GPA for accounting upper-division courses of 3.0 on a 4.0 scale.
4. A grade of B or better (≥ 3.0 on a 4.0 scale) is required for each of the following core courses or its equivalent:
 - a. ACCT 311 (Intermediate Accounting I)
 - b. ACCT 312 (Intermediate Accounting II)
 - c. ACCT 320 (Cost Accounting)
 - d. ACCT 418 (Tax I)
 - e. ACCT 421 (Audit I)
5. If the requirements 1-4 are not satisfied, then a minimum score of 550 on the Graduate Management Admissions Test (GMAT) is needed for consideration.
6. A statement of purpose describing reasons for pursuing a Master of Accountancy (M.Acc.) degree.
7. Two letters of recommendation.**
8. Conditional admission is granted solely at the discretion of the M.Acc. Director and/or the M.Acc. committee.

Specific instructions for graduates with a bachelor's degree from:

A. North Dakota four-year, not-for-profit schools and Tri-College schools

- i. Requirements 2-7 should be satisfied to apply for consideration

B. All other regionally accredited schools, including those located internationally

- i. Requirements 2 – 4, 6, and 7 should be satisfied to apply for consideration.
- ii. Requirement 5 is not applicable.
- iii. A GMAT with a minimum score of 550 is required by all.

* Click here to view a list of AACSB-accredited schools. (<https://www.aacsb.edu/accredited/>)

** Not required for NDSU accounting undergraduates.

All international applicants are required to complete Graduate School application requirements listed here.

Financial Assistance

The department offers semester-long assistantships on a competitive basis. The M.Acc. Director will send the application for the assistantship to all eligible students who have applied to the program by the application deadlines.

Program Curriculum

The total course requirements necessary to complete the MAcc 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. Please refer to the core accounting course list at the end of this page. A student with an academic background in accounting will need to take ten (10) graduate-level courses (30 semester credit hours) and may complete the degree in as little as eleven months depending on the number of courses a student desires to take in a semester. Students may choose to pursue the degree on a part-time or a full-time basis.

The graduate course work for the MAcc 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 ten courses that includes fraud examination, taxation, management control systems, advanced auditing, and advanced financial accounting and analysis. Finally, the student must take one graduate elective from a list of approved courses or with permission of the program coordinator.

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 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
FIN 610	Investment Analysis and Management	
FIN 620	Options, Futures, and Other Derivatives	
FIN 630	Management of Financial Institutions	
FIN 640	International Finance	
FIN 650	Advanced Bank Management	

FIN 670	Analysis of Fixed-Income Securities
MRKT 610	Consumer Behavior
MRKT 620	Advertising and Integrated Marketing Communication
MRKT 630	Sales and Personal Selling
MRKT 634	Sales Management
MRKT 640	International Marketing
MRKT 650	Marketing Research
MRKT 670	Services Marketing
MGMT 630	Leadership in Organization
MGMT 640	International Management
MGMT 650	Human Resource Management
MGMT 651	Negotiation and Alternative Dispute Resolution
MGMT 652	Compensation Management
MGMT 654	Labor-Management Relations
MGMT 661	Supply Chain Management
MGMT 671	Leading the Nonprofit Organization
ACCT 696	Special Topics
ACCT 793	Individual Study/Tutorial

*The elective course must be pre-approved by the Master of Accountancy (MAcc) Director in writing.

Total Credits

30

- ¹ Students cannot take the 600-level course if they took the 400-level course
² Summer courses are offered when student enrollment numbers meet the required minimum.

CORE UNDERGRADUATE ACCOUNTING COURSES: You must have completed the following 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

Faculty

James W. Clifton, CPA, CFE

Assistant Professor of Accounting Practice
 Specialty: Accounting, Fraud, and Taxation

Thomas D. Dowdell, Ph.D.

Professor
 Specialty: Accounting and Auditing

Nancy J. Emerson, CPA, MAS

Senior Lecturer
 Specialty: Accounting and Government/Nonprofit Accounting

Lindsey DiFiore, CPA

Lecturer
 Specialty: Accounting and Fraud

Yongtao (David) Hong, Ph.D.

Associate Professor
 Specialty: Advanced Accounting, International Standards, and Theory

Michael J. Petersen, Ph.D., CMA, CFM

Associate Professor
 Specialty: Accounting and Cost Management

Limin Zhang, Ph.D.

Associate Professor

Specialty: Management Information Systems

Jill M. Zuber, Ph.D., CPA

Associate Professor

Specialty: Accounting and Taxation