

# Accounting

## Department Information

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

## Degree Requirements

### Major: Accounting

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

**Minimum Degree Credits to Graduate:** 120

### 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 specified 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 numbered 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 resident 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. Resident credits include credits registered and paid for at NDSU.

For complete information, please refer to the Degree and Graduation Requirements (<http://catalog.ndsu.edu/past-bulletin-archive/2021-22/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>		
<b>Total Credits</b>		<b>39</b>

\* 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://catalog.ndsu.edu/past-bulletin-archive/2021-22/academic-policies/undergraduate-policies/general-education/#genedcoursestext>).

## Accounting Requirements

Code	Title	Credits
All courses taken for the Accounting Major require a grade of C or better. The only exception is ACCT 200 Elements of Accounting I and ACCT 201 Elements of Accounting II, which require grades of 'B' or better. A minimum 2.5 cumulative GPA is required for admission to the professional program, to enroll in 300 - 400 level courses, and to graduate.		
<b>Admission to the Professional Program Requirements</b>		
COMM 110	Fundamentals of Public Speaking (May satisfy general education category C)	3
ECON 201 or ECON 202	Principles of Microeconomics (May satisfy general education category B and G) Principles of Macroeconomics	3
ENGL 120	College Composition II (May satisfy general education category C)	3
MATH 144	Mathematics for Business	4
PSYC 111 or SOC 110	Introduction to Psychology (May satisfy general education category B) Introduction to Sociology	3
<b>Accounting Major Requirements</b>		
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
PHIL 216	Business Ethics (May satisfy general education category A)	3
TL 116	Business Software Applications	3
STAT 330	Introductory Statistics (May satisfy general education category R)	3
STAT 331	Regression Analysis	2
ECON 201 or ECON 202	Principles of Microeconomics <sup>1</sup> Principles of Macroeconomics	3
ENGL 320	Business and Professional Writing (May satisfy general education category C)	3
Admission to the Professional Program is required prior to taking the following courses:		
FIN 320	Principles of Finance <sup>2</sup>	3
MGMT 320	Foundations of Management <sup>2</sup>	3
MRKT 320	Foundations of Marketing <sup>2</sup>	3
BUSN 430	Legal and Social Environment of Business <sup>2</sup>	3
BUSN 489	Strategic Management (Capstone Course) <sup>2</sup>	3
MIS 320	Management Information Systems <sup>2</sup>	3
ACCT 311	Intermediate Accounting I	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
<b>Accounting Elective (ACCT Prefix) 300-400 Level</b>		
Select courses from current ACCT curriculum.		
<b>Accounting Elective Courses 300-400 Level</b>		
Select courses from within the CoB prefixes of BUSN, FIN, MIS, MGMT, MRKT, TL; excludes BUSN 318. Courses numbered 394/494 require departmental approval. Includes courses cross-listed with CoB courses.		
<b>Accounting Practicum</b>		
Students must complete one of the following options:		
ACCT 397	Fe/Coop Ed/Internship	
ACCT 413	Accounting Internship	
AGEC 371	Export Management	
MGMT 470	Entrepreneurship/Small Business Management	

UNIV 492

Study Abroad

**Total Credits****92**

<sup>1</sup> Take course not taken prior to admission to professional program.

<sup>2</sup> 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 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 accounting, business administration, finance, management, management information systems, and marketing courses.
- A letter grade must be earned in any course that fulfills a major requirement (with the exception of some practicum options).
- 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.

**Minor Requirements****Minor: Accounting**

Required Credits: 19

**Minor requirements**

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>ACCT 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.

**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.
- 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.