

# Accountancy

---

## Department Information

- **Program Coordinator:**  
Jill M. Zuber, Ph.D., CPA
- **Phone:**  
Barry Hall 200B
- **Email:**  
jill.zuber@ndsu.edu
- **Department Phone:**  
(701) 231-8651
- **Department Web Site:**  
[www.ndsu.edu/business/programs/graduate/macc/](http://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

The Master of Accountancy (MAcc) 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 MAcc 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 MAcc program is fully accredited by the Association to Advance Collegiate Schools of Business (AACSB), the premier international accrediting agency in business administration and accounting.

## Admission Requirements

1. Undergraduate degree from an Association to Advance Collegiate Schools of Business (AACSB<sup>\*</sup>) 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 ( $\geq 3.0$  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 (MAcc) 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. Non-NDSU 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 at <https://www.ndsu.edu/gradschool/apply/international> (<https://www.ndsu.edu/gradschool/apply/international/>) and submit a course-by-course transcript evaluation from World Education Services (WES). See [www.wes.org](http://www.wes.org) (<http://www.wes.org/>).**

**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 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. 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 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 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 graduate program coordinator.

Code	Title	Credits
ACCT 735	Applied Professional Research	3
ACCT 750	Accounting Theory	3
ACCT 755	Financial Statement Analysis	3
MIS 770	Information Resources Management	3
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 722	Auditing II	
ACCT 725	International Financial Reporting Standards	
ACCT 740	Advanced Topics in Management Accounting	
Select one of the of the following: <sup>2</sup>		3
ACCT 696	Special Topics	
ACCT 793	Individual Study/Tutorial	
MIS 679	Business Data Mining and Predictive Analytics	
TL 711	Integrated Supply Chain System	
TL 715	Introduction to ERP	
FIN 610	Investment Analysis and Management <sup>1</sup>	
FIN 630	Management of Financial Institutions <sup>1</sup>	
MRKT 610	Consumer Behavior <sup>1</sup>	
MGMT 650	Human Resource Management <sup>1</sup>	

The elective course must be pre-approved by the Master of Accountancy (MAcc) Director in writing. <sup>2</sup>

Students cannot take the 600-level course if they took the 400-level course <sup>1</sup>

**Total Credits** **30**

<sup>1</sup> Students cannot take the 600-level course if they took the 400-level course

<sup>2</sup> 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

### Jill M. Zuber, Ph.D., CPA

Associate Professor

Specialty: Accounting and Taxation