

# Accountancy

---

## Department Information

- **Program Coordinator:**  
Thomas D. Dowdell, Ph.D.
- **Phone:**  
Barry Hall 200C
- **Email:**  
thomas.dowdell@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

## 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, financial statement analysis, 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**

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