

# Accounting

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## Department Information

- **Department Web Site:**  
[www.ndsu.edu/business/programs/undergraduate/](http://www.ndsu.edu/business/programs/undergraduate/) (<http://www.ndsu.edu/business/programs/undergraduate/>)
- **Credential Offered:**  
 B.S.
- **Official Program Curriculum:**  
[catalog.ndsu.edu/undergraduate/program-curriculum/accounting/](http://catalog.ndsu.edu/undergraduate/program-curriculum/accounting/) (<http://catalog.ndsu.edu/undergraduate/program-curriculum/accounting/>)

Accounting is the analysis, interpretation and communication of financial information about the resources of an organization and the use of those resources. Accountants help others make business decisions and provide auditing and tax services, as well as fraud examination (forensic accounting services).

## The Program

The accounting major offered by the College of Business prepares students for entry-level positions in public accounting, corporate accounting, government accounting and forensic (fraud) accounting. The accounting curriculum includes accounting and business courses with a wide range of other courses selected to help develop well-rounded, well-educated graduates. Computer and information systems courses give students the ability to apply accounting knowledge using computers—a very important skill in today's business environment. Courses in other areas of business help students understand how their work relates to marketing, management and finance.

North Dakota law requires that persons who sit for the Certified Public Accountant (CPA) professional examination must have completed 150 semester hours of college education. Students can meet this requirement through a combination of the undergraduate accounting major and the Master of Accountancy (MAcc.) degree offered at North Dakota State University.

To succeed in the accounting profession, an individual should have a solid mathematical background and be able to interpret information. Good communication skills are essential to be able to present information to others. Interpersonal skills and the ability to work with others are also important.

## Career Opportunities

An accountant could find a position in public accounting, management, private industry, governmental or other not-for-profit accounting, academia or forensic accounting. Therefore, the employment opportunities for an accountant are many and varied. In addition, some students use accounting as a pre-law program.

The most familiar professional designation in accounting is the CPA. Achieving this certification involves passing a comprehensive examination and meeting other requirements set by each state. CPAs provide auditing, tax and advisory services to businesses, other organizations and the general public.

Management accountants are employed by a single enterprise to perform services such as measuring and controlling costs or budgeting. These specialists may earn the Certified Management Accountant (CMA) certificate.

Internal auditors are concerned with determining whether the auditee is following prescribed organizational policies and procedures along with safeguarding organizational assets. The Certified Internal Auditor (CIA) is the professional designation of these accountants.

An accountant may also work in the area of governmental or not-for-profit accounting. Governmental accountants work for federal, state or local government agencies. The duties of governmental accountants include the control of tax revenues and expenditures. Not-for-profit organizations, such as charities and universities, also need the services of an accountant.

Forensic accounting is a rapidly growing area of accounting concerned with the detection, investigation and prevention of fraud and white-collar crimes. A Certified Fraud Examiner (CFE) is a specialist in the detection and/or deterrence of a wide variety of fraudulent conduct—from discovering employees or executives who misappropriate company assets to assisting investors who are defrauded in the course of commercial transactions.

Accountants also are employed in the academic sector to teach accounting courses, conduct research and write educational materials such as textbooks.

## ACCOUNTING PRACTICUM (INTERNSHIP)

Accounting majors are able to gain experience at professional level jobs through the Accounting Practicum (Internship). Students usually take their Accounting Internship during the final two years of the program.

Students fulfill the three-credit practicum requirement through a semester-long, full-time work placement. Students must consult with their faculty advisor and obtain approval prior to enrolling in the practicum through NDSU's Career and Advising Center.

## **Selective Admission**

Students who wish to study accounting at NDSU enroll as pre-accounting majors in the College of Business for the first semester of their freshman year. Pre-accounting majors are then admitted into the major after completing the pre-major courses required for program admission (i.e., ENGL 120, COMM 110, MATH 144, ECON 201 or 202, and PSYC 111 or SOC 110) and earning a minimum 2.5 cumulative GPA. Transfer students with appropriate course work may be admitted directly into the major. Please see a College of Business professional advisor for more information.