Accountancy

Department Information

- **Program Coordinator:**
  Elizabeth Worth
- **Email:**
  elizabeth.worth@ndsu.edu
- **Department Location:**
  Barry Hall 104B
- **Department Phone:**
  (701) 231-6098
- **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

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 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*) 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 GPA of at least 2.9 on a 4.0 scale is required for the following courses and at most one C:
    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/***)*** a**nd submit a course-by-course transcript evaluation from World Education Services (WES). See** 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 applied professional research, financial statement analysis, and information technology audit and risk management, and advanced topics in management accounting. In addition, the student must take three accounting electives from a list of eight courses that includes fraud examination, taxation, management control systems, advanced auditing, and advanced financial accounting and analysis. Finally, the student must take nine graduate elective credits, six of which must be STEM-designated, from a list of approved courses or with permission of the graduate program coordinator.

Code	Title	Credits
ACCT 735	Applied Professional Research	3
ACCT 755	Financial Statement Analysis	3
MIS 770	Information Technology Audit and Risk Management	3
ACCT 740	Advanced Topics in Management Accounting	3
Select three (3) courses from the following:		9
ACCT 610	Fraud Examination [1]	
ACCT 611	Advanced Fraud Examination via Data Analytics [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 722	Auditing II	
ACCT 725	International Financial Reporting Standards	
Choose a minimum of 9 credit hours' worth of courses from the list and 6 of them must be STEM-qualified electives		9
ACCT 696	Special Topics	
ACCT 793	Individual Study/Tutorial	
FIN 610	Investment Analysis and Management [1]	
FIN 630	Management of Financial Institutions [1]	
MBA 721	Creating and Marketing Innovations [3]	
MBA 722	Marketing Analytics and Customer Intelligence [3]	
MBA 723	Digital Marketing [3]	
MBA 751	Business Analytics Concepts [3]	
MBA 752	Business Analytics Strategy [3]	
MBA 753	Business Analytics Methods [3]	

MIS 650	Enterprise Systems [3]
MIS 679	Business Data Mining and Predictive Analytics [3]
MIS 720	Visualization and Reporting [3]
MIS 790	Graduate Seminar [3]
MIS 710	Database Management [3]
MIS 740	Advanced Business Analytics Methods [3]
TL 711	Integrated Supply Chain System [3]
TL 715	Introduction to ERP [3]
TL 725	ERP Configuration [3]
TL 735	Practical Data Analytics [3]
MRKT 610	Consumer Behavior [1]
MGMT 650	Human Resource Management [1]
Students cannot take the 600-level course if they took the 400-level course. [1]	
The elective course must be pre-approved by the Master of Accountancy (MAcc) Director in writing. [2]	
STEM qualified elective. [3]	
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

Yongtao (David) Hong, Ph.D.

Professor
Specialty: Advanced Accounting, International Standards, and Theory

Michael J. Petersen, Ph.D., CMA, CFM
Associate Professor
Specialty: Financial Accounting and Cost Management