

Accounting

Department Information

- **Department Web Site:**
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/>)

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 incorporate the essential knowledge of applying accounting skills using technology 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 meet with their faculty advisor to arrange a practicum assignment 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) with at least a C or higher 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.

Sample Program Guide

IMPORTANT DISCLAIMER: This guide is not an official curriculum. This guide is a sample four-year degree plan of how students might plan this major with other degree requirements to complete their education in four years. Student plans will vary from this sample due to a variety of factors, such as, but not limited to, start year, education goals, transfer credit, and course availability. To ensure proper degree completion, enrolled students should utilize Degree Map (<https://www.ndsu.edu/registrar/degreetmap/>) and Schedule Planner (<https://www.ndsu.edu/onestop/degree-map-and-planning/>) in Campus Connection and consult regularly with academic advisors to ensure graduation requirements are being met.

Freshman				
Fall	Credits	Spring	Credits	
ENGL 110		3 COMM 110	3	
PSYC 111 or SOC 110		3 ENGL 120	3	
Gen Ed Humanities/Fine Arts & Cultural Diversity		3 MATH 144	4	
Free Elective		3 Gen Ed Science & Tech (w/ lab)	4	
Gen Ed Science & Tech		3 Gen Ed Wellness	2	
		15	16	
Sophomore				
Fall	Credits	Spring	Credits	Summer Credits
ACCT 200		3 ACCT 201	3	MRKT 320 ² 3
ECON 201		3 ECON 202	3	FIN 320 ² 3
TL 116		3 MGMT 320	3	
STAT 330		3 STAT 331	2	
PHIL 216		3 ACCT 311	4	
Free Elective		1		
		16	15	6
Junior				
Fall	Credits	Spring	Credits	
ACCT 320		3 BUSN 430	3	
MIS 320		3 ACCT Practicum ¹	3	
ACCT 312		4		
ENGL 320		3		
Free Elective		3		
		16	6	
Senior				
Fall	Credits	Spring	Credits	
ACCT 418		3 BUSN 489	3	
300-400 Level CoB Elective		3 300-400 Level CoB Elective	3	
300-400 Level Accounting Elective		3 ACCT 421	3	
ACCT 420		3 300-400 Level Accounting Elective	3	

Free Elective	3 Free Elective	3
	15	15

Total Credits: 120

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Complete one of the following options: ACCT 413 Accounting Internship, ACCT 397 Fe/Coop Ed/Internship, UNIV 492 Global Practicum: Study Abroad, AGECE 371 Export Management, or MGMT 470 Entrepreneurship/Small Business Management.

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Students who place out of ENG 110 may free up their schedule to replace a summer class with one in the fall or spring. Students may take an extra class in a fall or spring semester instead taking a summer class. The summer classes may be spread out to any summer session.

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