

Accounting Major

Major Requirements

Degree Type: B.S.

Minimum Required Credits: 120

University Degree Requirements

For complete details on these and other university degree requirements, refer to the Degree and Graduation Requirements (<https://catalog.ndsu.edu/academic-policies/undergraduate-policies/degree-and-graduation/>) section in the University Catalog.

1. Minimum of 120 semester credits (some programs may exceed this minimum).
2. Complete the University General Education requirements.
3. Minimum institutional GPA of 2.00 based on work taken at NDSU.
4. Minimum of 30 credits in residence at NDSU.
5. Minimum of 36 upper level credits (courses numbered 300 or higher).
6. Students with transfer credit must meet the NDSU 30 credits in residence (#4). Of these 30 credits in residence, a minimum of 15 credits must be in courses numbered 300 or above, and 15 credits must be in the student's declared major curricula.

University General Education Requirements

A list of university approved general education courses along with the administrative policies governing the requirement and the categories is available here (<https://catalog.ndsu.edu/academic-policies/undergraduate-policies/general-education/>).

Code	Title	Credits
Category C: Communication		12
Category R: Quantitative Reasoning		3
Category S: Science and Technology		10
Category A: Humanities and Fine Arts		6
Category B: Social and Behavioral Sciences		6
Category W: Wellness		2
Category D: Cultural Diversity		
Category G: Global Perspectives		
Category L: Digital Literacy		
Total Credits		39

Accounting Requirements

Code	Title	Credits
Pre-Major Requirements		
COMM 110	Fundamentals of Public Speaking	3
ECON 201 or ECON 202	Principles of Microeconomics Principles of Macroeconomics	3
ENGL 120	College Composition II	3
MATH 144	Mathematics for Business	4
PSYC 111 or SOC 110	Introduction to Psychology Introduction to Sociology	3
Total Credits		16

Code	Title	Credits
Accounting Major Requirements		
ACCT 200	Elements of Accounting I ¹	3
ACCT 201	Elements of Accounting II ¹	3
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 420	Accounting Information Systems	3
ACCT 421	Auditing I	3
BUSN 430	Legal and Social Environment of Business ³	3
BUSN 489	Strategic Management (Capstone Course) ³	3
ECON 201	Principles of Microeconomics ²	3
or ECON 202	Principles of Macroeconomics	
ENGL 320	Business and Professional Writing	3
FIN 320	Principles of Finance ³	3
MGMT 320	Foundations of Management ³	3
MRKT 320	Foundations of Marketing ³	3
MIS 320	Management Information Systems ³	3
PHIL 216	Business Ethics	3
TL 116	Business Software Applications	3
STAT 330	Introductory Statistics	3
STAT 331	Regression Analysis	2
Accounting Elective (ACCT Prefix) 300-400 Level		
Courses may be chosen from any 300-400 level accounting course with the exception of ACCT 397 and ACCT 413.		6
Accounting Elective Courses 300-400 Level		
Select courses from within the CoB prefixes of BUSN, FIN, MIS, MGMT, MRKT, and SCM. Courses numbered 394/494 require departmental approval. Includes courses cross-listed with CoB courses.		6
Accounting Practicum ⁴		
Students must complete one of the following options:		3
ACCT 397		
ACCT 413	Accounting Internship	
MGMT 470	Entrepreneurship/Small Business Management	
GLBL 492		
Total Credits		76

¹ ACCT 200 and 201 require a grade of B or better.

² Take the other course not taken for the pre-major requirement.

³ Denotes Common Body of Knowledge (CBK) course.

⁴ Prerequisite for Accounting Practicum: ACCT 311 must be completed with a grade of C or better to take the accounting practicum.

Degree Requirements and Notes

- All courses for the pre-major and major require a grade of C or better.
- Students must earn a 2.50 institutional cumulative GPA to be admitted into the accounting major and to graduate with a degree.
- Students follow the published curricula for the accounting program of study from the semester/year of entrance in the College of Business to graduation provided enrollment at NDSU has not been discontinued for more than one year. Students who change their major are subject to meeting the curricular requirements in effect at the time the new major is declared.
- The CoB accepts a maximum of up to (but not including) 50% of upper-division (300-level and 400-level) business courses¹ required for degree completion, with a minimum grade of C². All transfer courses are subject to approval by the course discipline chair or designated representative.
 - ¹ Defined as courses with the following prefixes: ACCT, BUSN, ENTR, FIN, MGMT, MIS, MRKT, SCM
 - ² Credits that do not qualify for degree completion will still be accepted as general credits towards graduation, within the restrictions defined by university policy.
- A letter grade must be earned in any course that fulfills a major requirement (with the exception of some practicum options).
- Students must be accepted to the accounting major prior to the completion of the last 30 credits in 300 and 400 level CoB courses.
- Of the credits completed in residence at least 30 credits must be in 300-400 level CoB courses.
- Students are not eligible to pursue a Business Administration minor with this major.
- For multiple majors within the CoB, at least 15 unique credits of 300-400 level CoB courses must exist between the majors.