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/)
- **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, professional program 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
Accountancy

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/](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/) and 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 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.

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<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>ACCT 735</td>
<td>Applied Professional Research</td>
<td>3</td>
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<tr>
<td>ACCT 750</td>
<td>Accounting Theory</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 755</td>
<td>Financial Statement Analysis</td>
<td>3</td>
</tr>
<tr>
<td>MIS 770</td>
<td>Information Resources Management</td>
<td>3</td>
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Select 5 of the following: 15

ACCT 610  | Fraud Examination  
ACCT 611  | Advanced Fraud Examination  
ACCT 615  | Advanced Accounting  
ACCT 619  | Tax Accounting II  
ACCT 620  | Accounting Information Systems  
ACCT 625  | Government and Not-for-Profit Accounting  
ACCT 722  | Auditing II  
ACCT 725  | International Financial Reporting Standards  
ACCT 740  | Advanced Topics in Management Accounting  

Select one of the of the following: 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  
FIN 630  | Management of Financial Institutions  
MRKT 610 | Consumer Behavior  
MGMT 650 | Human Resource Management  

The elective course must be pre-approved by the Master of Accountancy (MAcc) Director in writing.
Students cannot take the 600-level course if they took the 400-level course.

Total Credits 30

Students cannot take the 600-level course if they took the 400-level course.

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.

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<tr>
<td>ACCT 311</td>
<td>Intermediate Accounting I</td>
<td>4</td>
</tr>
<tr>
<td>ACCT 312</td>
<td>Intermediate Accounting II</td>
<td>4</td>
</tr>
<tr>
<td>ACCT 320</td>
<td>Cost Management Systems</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 418</td>
<td>Tax Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 421</td>
<td>Auditing I</td>
<td>3</td>
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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

Lindsey DiFiore, CPA
Lecturer
Specialty: Accounting and Fraud

Yongtao (David) Hong, Ph.D.
Associate Professor
Specialty: Advanced Accounting, International Standards, and Theory

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