

Accountancy

Department Information

- **Program Coordinator:**
Jill M. Zuber, Ph.D.
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Barry Hall 200B
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- **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

Program Description

The Master of Accountancy (MAcc) program at North Dakota State University (NDSU) is a non-thesis, professional program delivered face-to-face in Barry Hall, located in downtown Fargo. This program emphasizes technical competency, accounting theory, and research skills necessary for students to start and excel 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. Qualified students may complete the program in 11 months. However, students are welcome to earn their degree on a part-time or full-time basis. In addition, students with undergraduate degrees in other areas of business or even unrelated to business can enter the graduate program to prepare for a challenging and rewarding accounting career once they have completed the prerequisite accounting core courses.

The Master of Accountancy program at NDSU is designed for students wishing to enter and accelerate their careers in public accounting, private industry, fraud investigation, or cost management. Students will develop the knowledge and skills necessary to be successful in their chosen area and also enhance their ability to pass professional certifications, such as the Certified Public Accountant (CPA), Certified Management Accountant (CMA), and/or Certified Fraud Examiner (CFE). Our approach to learning involves creating a collaborative environment in which students can further develop a deeper understanding and knowledge of accounting and their critical thinking and analytical skills. We believe our face-to-face classes allow students to develop close relationships with their colleagues and the faculty. Such an environment encourages a strong learning community where important questions can be asked and answered.

Through the College of Business at NDSU, the Master of Accountancy program is accredited by the Association to Advance Collegiate Schools of Business (AACSB).

Admission Requirements

A. Admission requirements for NDSU accounting majors

1. The applicant's overall undergraduate GPA should be at least 3.0 on a 4.0 scale.
2. The applicant's GPA for upper-division accounting courses should be at least 3.0 on a 4.0 scale.
3. The applicant does not have to complete the GMAT, if the student meets the minimum GPA requirements (requirements A.1. and A.2.).
4. If the applicant's GPA is below the 3.0 standards (requirements A.1. and A.2.), conditional admission to the program *may* be allowed under the following conditions:
 - 4.1. The student has significant post-graduation work experience OR
 - 4.2. The student takes the Graduate Management Admissions Test (GMAT) with an expectation that the student earn a score of at least 550.

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5. Students must also submit a letter stating reasons for wanting a Master of Accountancy degree. Names of two NDSU accounting professors must be entered on the application, but no references are required.
6. If the above requirements are not met, the applicant *may* be granted conditional admission.
7. Conditional admission is granted solely at the discretion of the program coordinator and/or admissions committee.

B. Admission Requirements for Students Graduating with Accounting Major from Tri-College Schools, North Dakota four-year not-for-profit schools and AACSB accredited Schools

1. The student's overall GPA should be at least 3.0 on a 4.0 scale.
2. The student's GPA for upper-division accounting courses should be at least 3.0 on a 4.0 scale.
3. Applicants do not have to complete the GMAT, if the student meets the minimum GPA requirements (Requirements B.1. and B.2.).
4. If the student's GPA is below the 3.0 standards (Requirements B.1. and B.2.), conditional admission to the program *may* be allowed under the following conditions:
 - 4.1. The student has significant post-graduation work experience OR
 - 4.2. The student takes the Graduate Management Admissions Test (GMAT) with an expectation that the student earn a score of at least 550.
5. Students must also submit a letter stating reasons for wanting a Master of Accountancy degree and two letters of recommendation.
6. If the above requirements are not met, the student *may* be granted conditional admission.
7. Conditional admission is granted solely at the discretion of the program coordinator and/or admissions committee.

C. Admission Requirements for All Others

1. The student has an undergraduate degree from a regionally accredited school.
2. The student's overall GPA should be at least 3.0 on a 4.0 scale.
3. The student's GPA for upper-division accounting courses should be at least 3.0 on a 4.0 scale.
4. The student takes the Graduate Management Admissions Test (GMAT) with an expectation that the student earn a score of at least 550.
5. If the student has not completed all of the following core courses or their equivalent in their undergraduate program, the student *may* be conditionally admitted to the program.

5.1. Core courses

- 5.1.1. ACCT 311 (Intermediate Accounting I)
 - 5.1.2. ACCT 312 (Intermediate Accounting II)
 - 5.1.3. ACCT 320 (Cost Accounting)
 - 5.1.4. ACCT 418 (Tax I)
 - 5.1.5. ACCT 421 (Audit I)
 - 5.2. The student will be expected to complete any missing core courses within the first two semesters of the program.
 - 5.3. Students must meet the minimum GPA standard of 3.0 for all of the core courses for final acceptance into the program.
6. If the student's undergraduate GPA is below the 3.0 standards (Requirements C.2. and C.3.), conditional admission to the program *may* be allowed under the following conditions:
 - 6.1. The student has significant post-graduation work experience OR
 - 6.2. The student takes the Graduate Management Admissions Test (GMAT) with an expectation that the student earn a score of at least 550.
 7. Students must also submit a letter stating reasons for wanting a Master of Accountancy degree and two letters of recommendation.
 8. If the above requirements are not met, the student *may* be granted conditional admission.
 9. Conditional admission is granted solely at the discretion of the program coordinator and/or admissions committee.

D. Conditional status expires and regular admission is granted if the applicant meets the terms of their conditional admission. See sections A.6., A.7., B.6., B.7., C.8. and C.9. above.

E. A student who attended a university outside of the United States must submit a course-by-course transcript evaluation from World Education Services (WES). See www.wes.org.

Financial Assistance

A limited number of graduate assistantships are available each semester through the Master of Accountancy program. The program coordinator will send an 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 MAcc 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 MAcc degree includes four required courses in accounting theory, applied professional research, legal aspects of business, 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 program coordinator.

Code	Title	Credits
MIS 770	Information Resources Management	
ACCT 730	Legal Aspects of Business	
ACCT 735	Applied Professional Research	
ACCT 750	Accounting Theory	
Total Required Credit Hours		12
Select 5 of the following:		15
ACCT 610	Fraud Examination ¹	
ACCT 611	Advanced Fraud Examination 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 640	Management Control Systems ¹	
ACCT 722	Auditing II	
ACCT 725	International Financial Reporting Standards	
ACCT 755	Financial Statement Analysis	
Select one* of the of the following:		3
FIN 610	Investment Analysis and Management	
FIN 620	Options, Futures, and Other Derivatives	
FIN 630	Management of Financial Institutions	
FIN 640	International Finance	
FIN 650	Advanced Bank Management	
FIN 670	Analysis of Fixed-Income Securities	
MRKT 610	Consumer Behavior	
MRKT 620	Advertising and Integrated Marketing Communication	
MRKT 630	Sales and Personal Selling	
MRKT 634	Sales Management	
MRKT 640	International Marketing	
MRKT 650	Marketing Research	
MRKT 670	Services Marketing	
MGMT 630	Leadership in Organization	
MGMT 640	International Management	
MGMT 650	Human Resource Management	
MGMT 651	Negotiation and Alternative Dispute Resolution	
MGMT 652	Compensation Management	

MGMT 654	Labor-Management Relations
MGMT 661	Supply Chain Management
MGMT 671	Leading the Nonprofit Organization
ACCT 696	Special Topics
ACCT 793	Individual Study/Tutorial

*The elective course must be pre-approved by the Master of Accountancy (MAcc) Director in writing.

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
 Speciality: Accounting, Fraud, and Taxation

Thomas D. Dowdell, PhD

Professor
 Speciality: Accounting and Auditing

Nancy J. Emerson, CPA, MAS

Senior Lecturer
 Speciality: Accounting and Government/Nonprofit Accounting

Lindsey DiFiore, CPA

Lecturer
 Speciality: Accounting and Fraud

Yongtao (David) Hong, PhD

Associate Professor
 Speciality: Advanced Accounting, International Standards, and Theory

Michael J. Petersen, PhD, CMA, CFM

Associate Professor
 Speciality: Accounting and Cost Management

Limin Zhang, PhD

Associate Professor
 Speciality: Management Information Systems

Jill M. Zuber, PhD, CPA

Associate Professor
 Speciality: Accounting and Taxation