

Accounting

Department Information

- **Department Web Site:**
www.ndsu.edu/business/programs/undergraduate/ (<http://www.ndsu.edu/business/programs/undergraduate/>)
- **Credential Offered:**
B.S.
- **Sample Program Guide:**
catalog.ndsu.edu/programs-study/undergraduate/accounting/#planofstudytext (<http://catalog.ndsu.edu/programs-study/undergraduate/accounting/#planofstudytext>)

Degree Requirements

Major: Accounting

Degree Type: Bachelor of Science (B.S.)

Minimum Degree Credits to Graduate: 120

University Degree Requirements

1. Satisfactory completion of all requirements of the curriculum in which one is enrolled.
2. Earn a minimum total of 120 credits in approved coursework. Some academic programs exceed this minimum.
3. Satisfactory completion of the general education requirements as specified by the university.
4. A minimum institutional GPA of 2.00 based on work taken at NDSU.
5. At least 30 credits must be NDSU resident credits. Resident credits include credits registered and paid for at NDSU.
6. At least 36 credits presented for graduation must be in courses numbered 300 or higher.
7. Students presenting transfer credit must meet the NDSU residence credits and the minimum upper level credit. Of the 30 credits earned in residence, a minimum of 15 semester credits must be in courses numbered 300 or above, and 15 semester credits must be in the student's curricula for their declared major.

For complete information, please refer to the Degree and Graduation Requirements (<http://catalog.ndsu.edu/academic-policies/undergraduate-policies/degree-and-graduation/>) section of this Bulletin.

University General Education Requirements

A list of university approved general education courses and administrative policies are available here (<http://catalog.ndsu.edu/academic-policies/undergraduate-policies/general-education/#genedcoursestext>).

| Code | Title | Credits |
|--|---------------------------------|-----------|
| Category C: Communication | | 12 |
| ENGL 110 | College Composition I | |
| ENGL 120 | College Composition II | |
| COMM 110 | Fundamentals of Public Speaking | |
| Upper Division Writing [†] | | |
| 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 ^{*†} | | |
| Total Credits | | 39 |

*

Courses for category D & G are satisfied by completing D & G designated courses in another general education category.

†

General education courses may be used to satisfy requirements for both general education and the major, minor, and program emphases, where applicable. Students should carefully review major requirements to determine if specific courses can also satisfy these general education categories.

Accounting Requirements

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

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| | | |
|----------|--|--|
| ACCT 397 | Fe/Coop Ed/Internship | |
| ACCT 413 | Accounting Internship | |
| AGEC 371 | Export Management | |
| MGMT 470 | Entrepreneurship/Small Business Management | |
| UNIV 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.
 - ¹Defined as courses with the following prefixes: ACCT, BUSN, ENTR, FIN, MGMT, MIS, MRKT, SCM
 - ²Credits 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.

Minor Requirements

Minor: Accounting

Required Credits: 19

Minor requirements

| Code | Title | Credits |
|---|-----------------------------|-----------|
| Requirements | | |
| ACCT 200 | Elements of Accounting I * | 3 |
| ACCT 201 | Elements of Accounting II * | 3 |
| ACCT 311 | Intermediate Accounting I | 4 |
| ACCT 320 | Cost Management Systems | 3 |
| ACCT 300-400 Level Courses | | 6 |
| Courses may be chosen from any 300-400 level accounting course with the exception of ACCT 397 and ACCT 413. | | |
| Total Credits | | 19 |

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Requires a grade of 'B' or better in order to enroll in 300-400 level ACCT courses.

Minor Requirements and Notes

- To be accepted into the minor program, students must have a 2.50 institutional cumulative GPA.
- To complete a minor, students must earn at least a 2.50 GPA that is based on the courses used to satisfy the minor requirements. Courses may not be taken pass/fail. Students must also earn a grade of 'C' or better in all courses required for the minor; the only exception is ACCT 200 and ACCT 201, which require grades of 'B' or better.
- If the cumulative GPA falls below the 2.50 after acceptance into the program, the student will not be allowed to register for the College of Business courses until the cumulative GPA returns to 2.50 or above.
- Students are subject to the minor requirements in effect during the year in which the minor was approved.

4 Accounting

- Minors must satisfy all course prerequisites.
- Approval for a minor does not guarantee enrollment in specific courses.