

# Accounting

## Department Information

- **Department Web Site:**  
[www.ndsu.edu/business/programs/undergraduate/](http://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) (<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

Code	Title	Credits
<b>Communication (C)</b>		<b>12</b>
ENGL 110	College Composition I	
ENGL 120	College Composition II	
COMM 110	Fundamentals of Public Speaking	
Upper Division Writing <sup>†</sup>		
<b>Quantitative Reasoning (R) <sup>†</sup></b>		<b>3</b>
<b>Science and Technology (S) <sup>†</sup></b>		<b>10</b>
<b>Humanities and Fine Arts (A) <sup>†</sup></b>		<b>6</b>
<b>Social and Behavioral Sciences (B) <sup>†</sup></b>		<b>6</b>
<b>Wellness (W) <sup>†</sup></b>		<b>2</b>
<b>Cultural Diversity (D) <sup>**†</sup></b>		
<b>Global Perspectives (G) <sup>**†</sup></b>		
<b>Total Credits</b>		<b>39</b>

\*

May be satisfied by completing 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.

- 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>).

## Accounting Requirements

Code	Title	Credits
<b>Pre-Major Requirements</b>		
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
<b>Total Credits</b>		<b>16</b>

Code	Title	Credits
<b>Accounting Major Requirements</b>		
ACCT 200	Elements of Accounting I <sup>1</sup>	3
ACCT 201	Elements of Accounting II <sup>1</sup>	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 <sup>2</sup>	3
BUSN 489	Strategic Management (Capstone Course) <sup>2</sup>	3
ECON 201 or ECON 202	Principles of Microeconomics <sup>2</sup> Principles of Macroeconomics	3
ENGL 320	Business and Professional Writing	3
FIN 320	Principles of Finance <sup>2</sup>	3
MGMT 320	Foundations of Management <sup>2</sup>	3
MRKT 320	Foundations of Marketing <sup>2</sup>	3
MIS 320	Management Information Systems <sup>2</sup>	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		6
Courses may be chosen from any 300-400 level accounting course with the exception of ACCT 397 and ACCT 413.		
Accounting Elective Courses 300-400 Level		6
Select courses from within the CoB prefixes of BUSN, FIN, MIS, MGMT, MRKT, SCM, and TL. Courses numbered 394/494 require departmental approval. Includes courses cross-listed with CoB courses.		
Accounting Practicum <sup>4</sup>		3
Students must complete one of the following options:		
ACCT 397	Fe/Coop Ed/Internship	
ACCT 413	Accounting Internship	
AGEC 371	Export Management	
MGMT 470	Entrepreneurship/Small Business Management	
UNIV 492	Study Abroad	
<b>Total Credits</b>		<b>76</b>

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 courses<sup>1</sup> required for degree completion, with a minimum grade of C<sup>2</sup>. All transfer courses are subject to approval by the course discipline chair or designated representative.
  - <sup>1</sup>Defined as courses with the following prefixes: ACCT, BUSN, ENTR, FIN, MGMT, MIS, MRKT, SCM
  - <sup>2</sup>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.

## Minor Requirements

### Minor: Accounting

Required Credits: 19

#### Minor requirements

Code	Title	Credits
<b>Requirements</b>		
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
<b>ACCT 300-400 Level Courses</b>		<b>6</b>
Courses may be chosen from any 300-400 level accounting course with the exception of ACCT 397 and ACCT 413.		
<b>Total Credits</b>		<b>19</b>

\*

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.

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