Accountancy

Department Information

- **Program Coordinator:**
  Jill M. Zuber, Ph.D.
- **Phone:**
  Barry Hall 200B
- **Email:**
  jill.zuber@ndsu.edu
- **Department Phone:**
  (701) 231-8651
- **Department Web Site:**
  www.ndsu.edu/business/programs/masters/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

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.
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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>MIS 770</td>
<td>Information Resources Management</td>
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<tr>
<td>ACCT 730</td>
<td>Legal Aspects of Business</td>
<td></td>
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<tr>
<td>ACCT 735</td>
<td>Applied Professional Research</td>
<td></td>
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<td>ACCT 750</td>
<td>Accounting Theory</td>
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<td>Total Required Credit Hours</td>
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<td>Select 5 of the following:</td>
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<tr>
<td>ACCT 610</td>
<td>Fraud Examination</td>
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<tr>
<td>ACCT 611</td>
<td>Advanced Fraud Examination</td>
<td></td>
</tr>
<tr>
<td>ACCT 615</td>
<td>Advanced Accounting</td>
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<tr>
<td>ACCT 619</td>
<td>Tax Accounting II</td>
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<tr>
<td>ACCT 620</td>
<td>Accounting Information Systems</td>
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<td>ACCT 625</td>
<td>Government and Not-for-Profit Accounting</td>
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<tr>
<td>ACCT 640</td>
<td>Management Control Systems</td>
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<td>ACCT 722</td>
<td>Auditing II</td>
<td></td>
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<tr>
<td>ACCT 725</td>
<td>International Financial Reporting Standards</td>
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<tr>
<td>ACCT 755</td>
<td>Financial Statement Analysis</td>
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<td>Select one of the of the following:</td>
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<tr>
<td>MGMT 650</td>
<td>Human Resource Management</td>
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<td>FIN 610</td>
<td>Investment Analysis and Management</td>
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<td>MRKT 610</td>
<td>Consumer Behavior</td>
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<tr>
<td>ACCT 696</td>
<td>Special Topics</td>
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<td></td>
<td>Total Credits</td>
<td>30</td>
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</table>

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 311</td>
<td>Intermediate Accounting I</td>
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<tr>
<td>ACCT 312</td>
<td>Intermediate Accounting II</td>
<td>4</td>
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<tr>
<td>ACCT 320</td>
<td>Cost Management Systems</td>
<td></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>
</tr>
</tbody>
</table>
Faculty

Peggy Andersen, PhD
Professor
Speciality: Accounting, Cost Management, and Theory

James W. Clifton, CPA, CFE
Assistant Professor of Accounting Practice
Speciality: Accounting, Fraud, and Taxation

Thomas D. Dowell, 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