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/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

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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</thead>
<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>
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<tr>
<td>ACCT 735</td>
<td>Applied Professional Research</td>
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<tr>
<td>ACCT 750</td>
<td>Accounting Theory</td>
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<tr>
<td></td>
<td>Total Required Credit Hours</td>
<td>12</td>
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<tr>
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<td>Select 5 of the following:</td>
<td>15</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>
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<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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<tr>
<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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<tr>
<td>ACCT 722</td>
<td>Auditing II</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>FIN 610</td>
<td>Investment Analysis and Management</td>
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<td>FIN 620</td>
<td>Options, Futures, and Other Derivatives</td>
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<td>Code</td>
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<tr>
<td>FIN 630</td>
<td>Management of Financial Institutions</td>
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<td>FIN 640</td>
<td>International Finance</td>
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<tr>
<td>FIN 650</td>
<td>Advanced Bank Management</td>
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<tr>
<td>FIN 670</td>
<td>Analysis of Fixed-Income Securities</td>
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<tr>
<td>MRKT 610</td>
<td>Consumer Behavior</td>
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<tr>
<td>MRKT 620</td>
<td>Advertising and Integrated Marketing Communication</td>
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<tr>
<td>MRKT 630</td>
<td>Sales and Personal Selling</td>
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<tr>
<td>MRKT 634</td>
<td>Sales Management</td>
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<tr>
<td>MRKT 640</td>
<td>International Marketing</td>
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<tr>
<td>MRKT 650</td>
<td>Marketing Research</td>
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<tr>
<td>MRKT 670</td>
<td>Services Marketing</td>
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<tr>
<td>MGMT 630</td>
<td>Leadership in Organization</td>
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<tr>
<td>MGMT 640</td>
<td>International Management</td>
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<tr>
<td>MGMT 650</td>
<td>Human Resource Management</td>
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<td>MGMT 651</td>
<td>Negotiation and Alternative Dispute Resolution</td>
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<td>MGMT 652</td>
<td>Compensation Management</td>
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<td>MGMT 654</td>
<td>Labor-Management Relations</td>
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<td>MGMT 661</td>
<td>Supply Chain Management</td>
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<td>MGMT 671</td>
<td>Leading the Nonprofit Organization</td>
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<tr>
<td>ACCT 696</td>
<td>Special Topics</td>
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<tr>
<td>ACCT 793</td>
<td>Individual Study/Tutorial</td>
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*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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
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<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>
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<tr>
<td>ACCT 320</td>
<td>Cost Management Systems</td>
<td>3</td>
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<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>
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</table>