

ACCOUNTING

Accounting is the analysis, interpretation and communication of financial information about the resources of an organization and the use of those resources. Accountants help others make business decisions and provide auditing and tax services, as well as fraud examination (forensic accounting services).

The Program

The accounting major offered by the College of Business prepares students for entry-level positions in public accounting, corporate accounting, government accounting and forensic (fraud) accounting. The accounting curriculum includes accounting and business courses and a wide range of other courses selected to help develop well-rounded, well-educated graduates. Computer and information systems courses give students the ability to apply accounting knowledge using computers—a very important skill in today's business environment. Courses in other areas of business help students understand how their work relates to marketing, management and finance.

North Dakota law requires that persons who sit for the Certified Public Accountant (CPA) professional examination must have completed 150 semester hours of college education. Students are expected to meet this requirement through a combination of the undergraduate accounting major and the Master of Accountancy (MAcc.) degree offered at North Dakota State University.

To succeed in the accounting profession, an individual should have a solid mathematical background and be able to interpret information. Good communication skills are essential to be able to present information to others. Interpersonal skills and the ability to work with others are also important.

Career Opportunities

An accountant could find a position in public accounting, management, private industry, governmental or other not-for-profit accounting, academia or forensic accounting. Therefore, the employment opportunities for an accountant are many and varied. In addition, some students use accounting as a pre-law program.

The most familiar professional designation in accounting is the CPA. Achieving this certification involves passing a comprehensive examination and meeting other requirements set by each state. CPAs provide auditing, tax and advisory services to businesses, other organizations and the general public.

Management accountants are employed by a single enterprise to perform services such as measuring and controlling costs or budgeting. These specialists may earn the Certified Management Accountant (CMA) certificate.

Internal auditors are concerned with determining whether the auditee is following prescribed organizational policies and procedures and with safeguarding organizational assets. The Certified Internal Auditor (CIA) is the professional designation of these accountants.

An accountant also may work in the area of governmental or not-for-profit accounting. Governmental accountants work for federal, state or local government agencies. The duties of governmental accountants include the control of tax revenues and expenditures. Not-for-profit organizations, such as charities and universities, also need the services of an accountant.

Forensic accounting is a rapidly growing area of accounting concerned with the detection, investigation and prevention of fraud and white-collar crimes. A Certified Fraud Examiner (CFE) is a specialist in the detection and/or deterrence of a wide variety of fraudulent conduct—from discovering employees or executives who misappropriate company assets to assisting investors who are defrauded in the course of commercial transactions.

Accountants also are employed in the academic sector to teach accounting courses, conduct research and write educational materials such as textbooks.

Cooperative Education Program

Accounting majors are able to gain experience at professional level jobs through the Cooperative Education Program. Co-op experiences are most commonly taken during the final two years of the program. The experience can include employment during the summer, during the school year or both. Students' salaries vary with the career field and job complexity.

Three credits of cooperative education can be used to fulfill the practicum requirement. Three credits are typical for a semester-long, full-time work placement. Students make these credit arrangements with NDSU's Career Center.

Selective Admission

Students who wish to study accounting at NDSU enroll as pre-accounting majors in the College of Business for their freshman and sophomore years. Pre-accounting majors apply for admission to the professional program during their second year. Transfer students with sufficient credits and appropriate course work also may apply. Admission to the professional program requires the successful completion of the pre-accounting requirements, 2.5 cumulative grade point average and junior standing.

Sample Curriculum

General Education	Credits
First Year Experience	
Busn. 189 - Skills For Academic Success.....	1
Communication	
Comm. 110 - Fundamentals of Public Speaking.....	3
Engl. 110, 120 - College Composition I, II.....	3, 3
Engl. 320 - Business and Professional Writing.....	3
Quantitative Reasoning	
Stat. 330 - Introductory Statistics.....	3
Science & Technology	
CSci. 116 - Business Use of Computers	4
Science and Technology Electives.....	6
Humanities & Fine Arts	
Phil. 216 - Business Ethics	3
Humanities & Fine Arts Elective	3
Social & Behavioral Sciences	
Econ. 201 - Principles of Microeconomics	3
Econ. 202 - Principles of Macroeconomics	3
Wellness	2
Cultural Diversity.....	-
Global Perspective	
Econ. 201 - Principles of Microeconomics	-
Total.....	40
Pre-Professional Requirements	Credits
Acct. 200 - Elements of Accounting I	3
Acct. 201 - Elements of Accounting II	3
Math. 144 - Mathematics for Business	4
Psyc. 111 - Introduction to Psychology	3
Stat. 331 - Regression Analysis.....	2
Total.....	15
Professional Requirements	Credits
Acct. 311, 312 - Intermediate Accounting I and II	4, 4
Acct. 318 - Taxation in Management Decisions <i>or</i>	
Acct. 418 - Tax Accounting I	3
Acct. 320 - Cost Management Systems.....	3
Acct. 420 - Accounting Information Systems.....	3
Acct. 421 - Auditing I.....	3
Accounting Practicum	3
300-400 Level Courses.....	28
Degree Electives.....	10
Total.....	61
CURRICULUM TOTAL.....	122

This sample curriculum is not intended to serve as a curriculum guide for current students, but rather an example of course offerings for prospective students. For the curriculum requirements in effect at the time of entrance into a program, consult with an academic advisor or with the Office of Registration and Records.

For Further Information

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