

# Accounting 2014

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## Major: Accounting

Degree Type: B.S.

Required Degree Credits to Graduate: 122

## General Education Requirements

### First Year Experience (F):

BUSN 189	Skills for Academic Success (Students transferring in 24 or more credits do not need to take BUSN 189. )	1
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### Communication (C):

ENGL 110	College Composition I *	3
ENGL 120	College Composition II *	3
ENGL 320	Business and Professional Writing	3
COMM 110	Fundamentals of Public Speaking *	3

### Quantitative Reasoning (R):

STAT 330	Introductory Statistics *	3
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### Science & Technology (S):

CSCI 116	Business Use of Computers *	4
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A one-credit lab must be taken as a co-requisite with a general education science/technology course unless the course includes an embedded lab experience equivalent to a one-credit course. Select from current general education list. 6

### Humanities & Fine Arts (A):

PHIL 216	Business Ethics *	3
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Select from current general education list 3

### Social & Behavioral Sciences (B):

ECON 201	Principles of Microeconomics *	3
ECON 202	Principles of Macroeconomics *	3

**Wellness (W): Select from current general education list** 2

**Cultural Diversity (D): Select from current general education list**

### Global Perspectives (G):

ECON 201	Principles of Microeconomics *	3
or ECON 202	Principles of Macroeconomics	

Total Credits 40

## Major Requirements

**General Education Requirements** 40

### Pre-College of Business Requirements

ACCT 200	Elements of Accounting I *	3
ACCT 201	Elements of Accounting II *	3

A minimum grade of B is required in ACCT 200 and ACCT 201 to enroll in 300 and 400 level accounting courses.

MATH 103	College Algebra *	3
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This is waived for students who place into MATH 105 or higher.

PSYC 111	Introduction to Psychology *	3
STAT 331	Regression Analysis *	2

<b>Pre-Accounting Requirements</b>		
MATH 144	Mathematics for Business *	4
<b>Accounting Major Requirements **</b>		
FIN 320	Principles of Finance <sup>1</sup>	3
MGMT 320	Foundations of Management <sup>1</sup>	3
MRKT 320	Foundations of Marketing <sup>1</sup>	3
BUSN 430	Legal and Social Environment of Business <sup>1</sup>	3
BUSN 489	Strategic Management (Capstone Course) <sup>1</sup>	4
MIS 320	Management Information Systems <sup>1</sup>	3
ACCT 311	Intermediate Accounting I	4
ACCT 312	Intermediate Accounting II	4
ACCT 318	Taxation in Management Decisions	3
or ACCT 418	Tax Accounting I	
ACCT 320	Cost Management Systems	3
ACCT 420	Accounting Information Systems	3
ACCT 421	Auditing I	3
ACCT 300-400	Accounting Elective	3
<b>300-400 Level Courses **</b>		9
Any 300-400 level course in BUSN, FIN, MIS, MGMT, MRKT, or ECON 324; excludes LEAD prefix courses and BUSN 318. Courses numbered 394/494 require departmental approval.		
<b>Accounting Practicum</b>		
Students must complete one of the following options: ACCT 397 Cooperative Education Program; UNIV 492 Study Abroad Program; ACCT 413 Accounting Internship; IME 456 Program and Project Management; BUSN 486 Senior Thesis; or AGECE 499: Export Management.		3
<b>Degree Electives: Potential of 10 credits to reach 122.</b>		10
<b>Total Credits</b>		122

\* Pre-college and pre-accounting major courses. A grade of 'C' or better for pre-college and pre-accounting major courses is required for admission into the Accounting major. The only exception is ACCT 200 Elements of Accounting I and ACCT 201 Elements of Accounting II, which require grades of 'B' or better.

\*\* Students must earn a grade of 'C' or better, and have a minimum 2.5 cumulative GPA, in ALL courses included in the professional program (i.e., all required courses, elective requirements, and additional 300-400 level CoB electives or breadth electives).

<sup>1</sup> Denotes Common Body of Knowledge (CBK) course.

## Degree Requirements and Notes

- Program of study (major) requirements for graduation are those in place at the time of admission to the professional accounting major.
- Business courses from programs that do not hold AACSB International accreditation cannot be used for major or minor requirements in the College of Business (CoB); such courses may be eligible for use as free electives.
- The CoB accepts a maximum of nine credits of non-NDSU 300-400 level business courses from AACSB programs with approval of the department.
- Admission into the Accounting Major: Students must earn a 'B' or better in ACCT 200 Elements of Accounting I and ACCT 201 Elements of Accounting II, a 'C' or better in the pre-college and pre-accounting major courses that are indicated with an asterisk (\*), achieve junior standing (60 credits), and earn a 2.50 institutional cumulative grade point average. Students must submit an online application to the CoB.
- Admission to the Accounting major is required to enroll in advanced 300- 400 level CoB courses.
- A grade of 'C' or better is required in transfer courses accepted for all 300-400 level accounting, business administration, finance, management, management information systems, and marketing courses.
- A 2.50 cumulative GPA is required to enroll in 300-400 level CoB courses.
- A letter grade must be earned in any course that fulfills a major requirement (with the exception of some practicum options).
- Students must earn a 2.50 institutional GPA to graduate.
- 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.
- A Business Administration minor is NOT offered 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.
- Students should refer to [www.ndsu.edu/business](http://www.ndsu.edu/business) for current and complete listing of the major requirements.