

Master of Accountancy

Admission Requirements

Admission to Approved status requires:

1. A four-year bachelor's degree from a regionally accredited college or university.
2. An overall grade point average of at least 3.00 in the undergraduate degree program (based on 4.00 scale).
3. Satisfy the School of Graduate Studies' English Language Proficiency requirements as published in the graduate catalog.
4. For the Professional Accountancy Track only, a bachelor's degree in accounting, or coursework including intermediate accounting, audit, cost/managerial accounting and taxation that is deemed equivalent by the MAcc Program Director.

Applicants for the Accelerated Bachelor's/Masters' (ABM) 5 year degree program will be eligible only for the Professional Accountancy Track.

Applicants with a bachelor's degree with a major in accountancy or equivalent accountancy coursework will be eligible only for the Professional Accountancy Track. Applicants who fail to meet the minimum grade point requirement, but who otherwise show high potential for success may be considered for admission to Provisional Status with the approval of the MAcc Program Director and the Department Chair.

ABM 5 Year Degree Program Admission

The ABM degree program allows exceptional undergraduate students at UND an opportunity to complete the requirements for both the bachelor's and master's degrees at an accelerated pace. All requirements for both degrees must be met, and these students may double count up to 12 graduate-level credits towards the requirements for both their Bachelor in Accountancy and their Master of Accountancy degree requirements. ABM students must obtain their Master of Accountancy degree within 12 months of completing the Bachelor of Accountancy degree, provided that the degree requirements can be completed in that timeframe.

High achieving high school students (GPA of at least 3.5/4.0 and an ACT score of 25 or higher) will initially be considered for "identified" status and become eligible for formal admission when they meet the same criteria that undergraduates must meet for admission into the ABM program. Admission is a competitive process. The following are minimum eligibility requirements:

1. Students must meet the School of Graduate Studies admissions eligibility requirements.
2. Students must have completed a minimum of 60 credits, including credits earned from advanced placement and dual credit. Students must apply before completion of the undergraduate degree.
3. Transfer students with a minimum of 60 credits-whether from the transfer institution alone or in combination with UND credits-must have a minimum cumulative GPA of 3.0/4.0 at the time of admission to the ABM program.
4. Students must have a minimum cumulative GPA of 3.0/4.0 at UND at the time of admission into the ABM program.
5. ABM program applicants must submit the standard application to the School of Graduate Studies, the application fee, a personal statement, and transcripts.
6. Additionally, ABM program applicants must submit a detailed Program of Study that describes the 12 credits of double counted courses, the courses that will be taken after being accepted into the MAcc program, the courses that will be taken before graduation from the Bachelor of Accountancy program, and the expected graduation date for each degree. The submitted program of study must be signed by the student, the student's undergraduate advisor, the student's graduate advisor, and the Master of Accountancy Program Director.

Degree Requirements

The MAcc degree program offers graduate courses in most of the functional areas of the accounting discipline. A minimum of 30 semester credits of

academic work must be completed. The grade point average for all courses listed on the Program of Study must be 3.00 or higher. ABM students must also maintain at least a 3.0 GPA in their double counted courses and as a cumulative GPA for their Bachelor of Accountancy degree. The MAcc program has two tracks: the Professional Accountancy Track and the Accounting Fundamentals Track. Program requirements are:

1. Completion of either (a.) the **Professional Accountancy Track** or (b.) the **Accounting Fundamentals Track**

- The **Professional Accountancy Track** is designed for students holding undergraduate accounting degrees. This track requires completion of the following coursework:

Code	Title	Credits
	Accounting Elective - Approved accounting elective taken for graduate credit at the 300, 400 or 500 level	12
ACCT 416	Business Law for Accountants	3
ACCT 501	Seminar in Accounting Issues	3
ACCT 503	Advanced Financial Accounting	3
	Concentration - Completion of one nine-credit hour concentration as described below	9

Courses may be substituted by approval of the MAcc Director. Any 300- and 400-level courses taken for graduate credit must be approved for graduate credit by the Graduate Committee to be considered part of the Program of Study. The total credits in the Program of Study from undergraduate courses taken for graduate credit must meet university requirements.

- i. **Concentrations:**

Data Analytics Concentration (9 credit hours for graduate credit)

Code	Title	Credits
ECON 506	Econometrics	3
ACCT 513	Data Analytics in Accounting and Financial Reporting	3
	One of the following (3 credits):	3
ISBA 330	Database Management	
ISBA 430	Database Analytics	
ECON 411	Economic Forecasting	
ECON 510	Time Series Methods Applications	
ECON 545	Quantitative Methods for Impact Evaluation Causal Inference	
ISBA 420	Robotic Process Automation in Business	
	Other - Course for graduate credit with approval of the MAcc Program Director	

Tax Compliance and Planning Concentration (9 credits)

Code	Title	Credits
	Any three of the following courses, must sum to at least 9 credits	9
ACCT 511	Federal Taxation 1	
ACCT 514	Federal Taxation 2	
ACCT 517	Graduate Service Learning in Accounting with VITA	
ACCT 597	Graduate Accounting Internship (for this course to count in this concentration area, the internship must include a tax-related component)	

Information System and Controls Concentration (9 credits)

Code	Title	Credits
ISBA 410	Information Security	3
	any two (at least 6 credits) from the following:	6
ACCT 527	IT Governance and Audit	
ISBA 430	Database Analytics	
ISBA 330	Database Management	

Business Administration Concentration (9 credits)

Any three courses (must sum to at least 9 credits) in business disciplines taken at the graduate level and/or for graduate credit.

- The **Accounting Fundamentals Track** is designed for students who have not previously completed significant amounts of accounting coursework. It provides a graduate level option for individuals holding a bachelor's degree in a discipline outside of accounting to prepare and meet requirements to sit for the CPA exam in some jurisdictions.

Students in this track are required to complete the following required graduate level accounting coursework:

Code	Title	Credits
ACCT 416	Business Law for Accountants	3
ACCT 501	Seminar in Accounting Issues	3
ACCT 503	Advanced Financial Accounting	3
ACCT 521	Financial Accounting I	3
ACCT 522	Financial Accounting II	3
ACCT 523	Financial Accounting III	3
ACCT 506	Accounting Systems	3
ACCT 509	Accounting Information for Decision and Control	3
ACCT 511	Federal Taxation 1	3
ACCT 525	Audit Assurance Services	3

Students should be aware that each jurisdiction has different requirements to take the CPA exam. Some jurisdictions require that students earn a minimum number of nonaccounting business credits before applying. Before applying to take the CPA exam students should check the educational requirements in that jurisdiction.

Students who have already completed courses similar to those in the MAcc curriculum may be required to choose substitutes from graduate credit offerings listed in the catalog. Substitutions require prior approval of the MAcc Program Director.