NORTH DAKOTA

Bachelor of Accountancy

Required 120 credit hours (36 of which must be numbered 300 or above) including:

I. Essential Studies Requirements (see University ES listing).

II. Choose one of the following: MATH 103, MATH 107 MATH 146, or MATH 165 $\,$

III. Nistler College of Business and Public Administration Requirements:

| Code | Title | Credits |
|---------------|--|---------|
| ACCT 200 | Elements of Accounting I | 3 |
| ACCT 201 | Elements of Accounting II | 3 |
| ECON 201 | Principles of Microeconomics | 3 |
| ECON 202 | Principles of Macroeconomics | 3 |
| ECON 210 | Introduction to Business and Economic Statistics | 3 |
| ISBA 217 | Fundamentals of Computer Information Systems | 3 |
| FIN 310 | Principles of Financial Management | 3 |
| MGMT 300 | Principles of Management | 3 |
| MGMT 301 | Operations Management | 3 |
| MRKT 305 | Marketing Foundations | 3 |
| MGMT 475 | Strategic Management | 3 |
| Total Credits | | 33 |

IV. Major Requirements:

| Code | Title | Credits |
|---|--|---------|
| ACCT 301 | Intermediate Accounting I | 3 |
| ACCT 300 | Business Analytics with Spreadsheets | 3 |
| ACCT 302 | Intermediate Accounting II | 3 |
| ACCT 309 | Accounting Information Systems | 3 |
| ACCT 320 | Cost Accounting | 3 |
| ACCT 405 | Assurance Services | 3 |
| ACCT 411 | Foundations of Federal Taxation | 3 |
| ACCT 416 | Business Law for Accountants | 3 |
| Select two of the following: | | 6 |
| ACCT 312 | Fund Accounting | |
| ACCT 401 | Advanced Accounting | |
| ACCT 406 | Independent Assurance | |
| ACCT 410 | Federal Individual Income Tax | |
| ACCT 412 | Advanced Tax | |
| ACCT 450 | Contemporary Issues in Accounting | |
| ACCT 494 | The Literature of Accounting | |
| Select at least 3 credits from the following experiential accounting courses: | | |
| ACCT 160 | Intro to Accounting Careers | |
| ACCT 397 | Cooperative Education | |
| ACCT 417 | Service Learning in Accounting with VITA | |
| ACCT 497 | Accounting Internship | |
| or other courses with approval of Accountancy Department Chair | | |
| Total Credits | | |

V. Nistler College of Business & Public Administration Graduation Requirements:

1. Earn a minimum cumulative GPA of 2.00 (including transfer credits)

2. Earn a minimum UND GPA of 2.00

3. Earn a minimum GPA of 2.50 for all courses that apply toward the major (including transfer credits)

4. At least half of the business courses that apply toward the degree and major must be from UND

Please note: Graduation with a Bachelor of Accountancy degree with 120 credits does NOT necessarily satisfy all eligibility requirements for taking the CPA exam and/or becoming licensed as a CPA. Specific requirements for sitting for the CPA exam and licensure vary across states/jurisdictions and are subject to change. Licensure typically includes requirements beyond education such as professional work experience. Thus, students interested in pursuing the CPA certification should check requirements in the jurisdictions in which they plan to sit for the exam and/or become licensed, and choose electives and degree options accordingly. Students interested in pursuing the CPA certification are encouraged to pursue the ABM (Accelerated Bachelor/Master of Accountancy) program.