

Accountancy (ACCT)

Bachelor of Accountancy (<https://catalog.und.edu/undergraduateacademicinformation/departmentalcoursesprograms/accountancy/acct-ba/>)

B.B.A. with Major in Managerial Finance and Accounting (<https://catalog.und.edu/undergraduateacademicinformation/departmentalcoursesprograms/accountancy/acct-bba/>)

Minor in Accountancy (<https://catalog.und.edu/undergraduateacademicinformation/departmentalcoursesprograms/accountancy/acct-minor/>)

Four Year Plan - 4 + 1 year plan: ABM Bachelor and Master in Accountancy (CPA Track) (p. 1)

Four Year Plan - B.ACC in Accountancy (Non-CPA track) (p. 1)

Four Year Plan - B.B.A. with Major in Managerial Finance & Accounting (p. 2)

Four Year Plan - 4 + 1 year plan: ABM Bachelor and Master in Accountancy (CPA Track)

1. Students are encouraged to take ACCT 160 as a freshman or sophomore if offered. Free electives may also be used to satisfy some requirements of minors and/or second majors. ACCT 160 credits can be used, in combination with other approved credits, to fulfill the 3 credit experiential learning requirement. See note for more details on experiential learning requirement.

2. Three credits of ACCT 497 fulfills the 3-credit undergraduate accounting experiential learning requirement, with the remaining combination of ACCT 497 and ACCT 397 credits representing free credits. Accounting 497 (3 credits) can also dual count for your MACC program. Internships are not required, but are encouraged. Students who choose not to pursue full-time internship opportunities may substitute other undergraduate accounting experiential learning courses/credits and free electives to substitute for the 6 internship and coop credits in this plan, and continue fulfilling to balance the 5-year plan with some shifting of courses across semesters to balance credit loads. For students electing full-time internships, online, summer, and/or courses offered in accelerated formats may be taken in the semester/summer following a full-time internship to balance credit loads. Please see note about 3-credit experiential learning requirement.

Note: The BAcc program (and thus both the combined and AMB Bachelor/Master of Accountancy programs), requires at least 3 credits of experiential learning which may be satisfied with credits earned in ACCT 160 (Intro to Accounting Careers), ACCT 397 (Cooperative Education), ACCT 417 (Service Learning in Accounting with VITA), ACCT 497 (Accounting Internship), and/or other courses with the approval of the Accountancy Department Chair. Certain graduate courses may fulfill the undergraduate experiential learning requirement. The accounting experiential learning credits requirement must be completed before completing the BAcc degree. Consult your advisor and/or the MACC Program Director for more information.

Please Note: Students enrolled in the ABM Bachelor/Master of Accountancy program will be able to further accelerate this plan by using an additional 6 credits of graduate course work to fulfill undergraduate credit requirements.

However, they will be required to complete all undergraduate degree requirements by the end of the 4th year. Thus, the fifth year will not include free electives.

Students in both the combined and AMB Bachelor/Master of Accountancy programs should consider the 150 credit requirement to sit for the CPA exam. Depending on the amount of credit earned prior to entering these programs, students may need to complete credits beyond those required by the degrees in order to meet the 150 credits required to sit for the CPA exam.

Every student must fulfill all University, Departmental, and Essential Studies requirements. Please note that some Accounting and College of Business

& Public Administration courses included in this plan may satisfy Essential Studies requirements. (<https://und.edu/academics/essential-studies/>)

Four Year Plan - B.ACC in Accountancy (Non-CPA track)

Freshman Year		Credits
Fall		
ENGL 110	College Composition I	3
MATH 103	College Algebra	3-4
or MATH 146	or Applied Calculus I	
or MATH 165	or Calculus I	
Essential Studies: Fine Arts		3
Essential Studies: Oral Communications		3
Free Elective (ACCT 160 recommended - 2 credits)		3
Credits		15-16

Spring		
ACCT 200	Elements of Accounting I	3
ENGL 130	Composition II: Writing for Public Audiences	3
ISBA 217	Fundamentals of Computer Information Systems	3
Essential Studies: Lab Science		4
Free Elective (ACCT 160 Recommended, if not already taken)		2
Credits		15

Sophomore Year		Credits
Fall		
ACCT 201	Elements of Accounting II	3
ECON 201	Principles of Microeconomics	3
ECON 210	Introduction to Business and Economic Statistics	3
Essential Studies: Diversity of Human Experience		3
Essential Studies: Social Science		3
Credits		15

Spring		
ACCT 301	Intermediate Accounting I	3
ACCT 300	Advanced Spreadsheet Applications	3
ECON 202	Principles of Macroeconomics	3
Essential Studies: Humanities		3
Essential Studies: Analyzing Worldviews		3
Credits		15

Junior Year		Credits
Fall		
ACCT 302	Intermediate Accounting II	3
MGMT 300	Principles of Management	3
MRKT 305	Marketing Foundations	3
Essential Studies: Fine Arts or Humanities		3
FIN 310	Principles of Financial Management	3
Credits		15

Spring		
ACCT 309	Accounting Information Systems	3
ACCT 320	Cost Accounting	3
MGMT 301	Operations Management	3
ACCT Experiential Elective ¹		3
Elective		3
Credits		15

Senior Year		Credits
Fall		
ACCT 405	Assurance Services	3
MGMT 475	Strategic Management	3
Accounting Elective		3
Essential Studies: Advanced Communications		3
Free Elective		3
Credits		15

Spring		
ACCT 411	Foundations of Federal Taxation	3
ACCT 416	Business Law for Accountants	3
Accounting Elective		3
Free Elective		6
Credits		15
Total Credits		120-121

This four year plan results in graduation with 120 credits, but does **NOT** satisfy all eligibility requirements for taking the CPA exam (150 credit hours are required)! **Students interested in pursuing the CPA certification are encouraged to consider the combined or ABM BAcc/MAcc programs and view the related 4+1 year (i.e., 5-year) plan.**

1 The BAcc program requires at least 3 credits of experiential learning which may be satisfied with credits earned in ACCT 160 (intro to Accounting Careers), ACCT 397 (Cooperative Education), ACCT 417 (Service Learning in Accounting with VITA), ACCT 497 (Accounting Internship), and/or other courses with the approval of the Accountancy Department Chair. These credits may be earned at any time during the accounting program, and by a combination of credits earned in multiple courses. While not required, students are encouraged to consider internship opportunities, including those that may be full-time. Please contact the Department of Accountancy Internship Director for more information about internships).

Every student must fulfill all University, Departmental, and Essential Studies requirements. Please note that some Accounting and College of Business & Public Administration courses included in this plan may satisfy Essential Studies requirements. (<https://und.edu/academics/essential-studies/>)

Four Year Plan - B.B.A. with Major in Managerial Finance & Accounting

Freshman Year		
Fall		
ENGL 110	College Composition I	3
MATH 103	College Algebra	3
or MATH 146	or Applied Calculus I	
or MATH 165	or Calculus I	
Essential Studies: Fine Arts		3
Essential Studies: Oral Communication		3
Essential Studies: Social Science		3
Credits		15
Spring		
ENGL 130	Composition II: Writing for Public Audiences	3
Essential Studies: Humanities		3
Essential Studies: Lab Science		4
Essential Studies: Diversity of Human Experience		3
ACCT 200	Elements of Accounting I	3
Credits		16
Sophomore Year		
Fall		
ECON 201	Principles of Microeconomics	3
ACCT 201	Elements of Accounting II	3
ISBA 217	Fundamentals of Computer Information Systems	3
Essential Studies: Humanities or Fine Arts		3
Free Elective		3
Credits		15
Spring		
ECON 202	Principles of Macroeconomics	3
ACCT 301	Intermediate Accounting I	3
ECON 210	Introduction to Business and Economic Statistics	3
Essential Studies: Advanced Communication		3
Free Elective		3
Credits		15

Junior Year		
Fall		
MGMT 300	Principles of Management	3
ACCT 302	Intermediate Accounting II	3
Free Elective		6
FIN 310	Principles of Financial Management	3
Credits		15
Spring		
FIN 340	Intermediate Financial Management	3
Free Elective		3
MRKT 305	Marketing Foundations	3
MGMT 301	Operations Management	3
FIN 360	Capital Market Financing and Investment Strategies	3
Credits		15
Senior Year		
Fall		
Free Electives		9
ACCT 309	Accounting Information Systems	3
Essential Studies: Analyzing Worldviews		3
Credits		15
Spring		
MGMT 475	Strategic Management	3
FIN 420	Investment Analysis and Portfolio Management	3
Free Electives		8
Credits		14
Total Credits		120

Special Emphasis courses can fulfill an essential studies requirement. Please Note: Every student must fulfill all University, Departmental, and Essential Studies requirements. (<https://und.edu/academics/essential-studies/>)

ACCT 160. Intro to Accounting Careers. 1-3 Credits.

An introduction to accounting careers and the accounting profession. Students develop skills and resources that will help them launch a career in accounting. Prerequisite or Corequisite: ACCT 200 or declared or pre accountancy major or consent of CoBPA academic advisor. F,S.

ACCT 200. Elements of Accounting I. 3 Credits.

Basic principles of the complete accounting cycle. F,S.

ACCT 201. Elements of Accounting II. 3 Credits.

Special emphasis on partnership, corporate accounting, and the uses of accounting information by managers. Prerequisite: ACCT 200. F,S.

ACCT 300. Advanced Spreadsheet Applications. 3 Credits.

Advanced techniques in computer spreadsheet applications. Prerequisite: ISBA 217. Prerequisite or Corequisite: ACCT 201. F,S.

ACCT 301. Intermediate Accounting I. 3 Credits.

Concepts, time value of money, current assets, current liabilities, plant and equipment, and intangibles. Prerequisite: ACCT 200. F,S.

ACCT 302. Intermediate Accounting II. 3 Credits.

Corporations, long-term liabilities, investments, statement analysis, and cash flow statement. Prerequisite: ACCT 301 with a grade of "C" or better or permission of the Department Chair. F,S.

ACCT 309. Accounting Information Systems. 3 Credits.

The application of systems design and use from the accountant's perspective. Coverage includes computerized and manual accounting systems, elements of internal control, flowcharting, and the interface of accounting and management information systems. Prerequisite: ACCT 301. F,S.

ACCT 312. Fund Accounting. 3 Credits.

Financial accounting, control, and reporting for governmental and not-for profit entities. Prerequisite: ACCT 201. S.

ACCT 315. Business Law I. 3 Credits.

The legal environment of business, governmental regulation, contracts, and property. Prerequisite: Sophomore, Junior or Senior Standing. F,S.

ACCT 320. Cost Accounting. 3 Credits.

Principles and techniques used to account for and analyze costs incurred to produce products or services. Prerequisite: ACCT 201. Prerequisite or Corequisite: ACCT 300. F,S.

ACCT 397. Cooperative Education. 1-2 Credits.

Compensated work experience in various areas of accounting. Enrollment in 1 credit grants half-time status, 2 credits grants full-time status (See catalog description of Cooperative Education.) Repeatable to 12 credits cumulative from ACCT 397, ACCT 497, ACCT 597. Prerequisite: ACCT 201, minimum GPA of 2.50, and approval of the Accounting Co-operative/Internship Coordinator. Repeatable to 12.00 credits. S/U grading. F,S,SS.

ACCT 401. Advanced Accounting. 3 Credits.

Special problems in accounting including consolidated statements, partnerships, and foreign exchange. Prerequisite: ACCT 302. F,S.

ACCT 405. Assurance Services. 3 Credits.

Explores methods of improving the quality of information or its context for decision makers. Examples include assurances on the reliability of financial statements, the processes and controls used to manage and operate businesses, assertions and agreements made to third parties, and regulatory compliance. Prerequisite: ACCT 302, ACCT 309, and ECON 210. F,S.

ACCT 406. Independent Assurance. 3 Credits.

Auditing and assurance theory as applied by independent accountants. Prerequisite: ACCT 405 or consent of instructor. F.

ACCT 410. Federal Individual Income Tax. 3 Credits.

Federal income tax relating to individuals to include the more complex tax situations. A computerized individual income tax preparation is used as a part of the course. Prerequisite: ACCT 201. F,S.

ACCT 411. Foundations of Federal Taxation. 3 Credits.

Foundations of federal income tax relating to both individuals and business entities. Prerequisite: ACCT 302. F,S.

ACCT 412. Advanced Tax. 3 Credits.

This course emphasizes advanced topics in federal taxation that are tested on the "Tax Compliance and Planning" discipline section of the CPA exam. Prerequisite: Consent of the instructor, open to declared CoBPA majors only. F.

ACCT 413. Data Analytics Foundations in Accounting. 3 Credits.

This course will help students to gain an intuitive understanding of the concepts, advanced theories, and tools for data analytics. Students will learn a range of techniques starting with data exploring, linear regression, and progressing to deep networks. Students will also learn programing techniques including Python and R, to achieve the data analytics purpose. Specifically, students will learn coding techniques by using R programing to do data mining and Python programming to do different types of machine learning, along with visualization by R and power BI. The course will also cover integrating RPA (Robotic Process Automation) in accounting. F.

ACCT 416. Business Law for Accountants. 3 Credits.

Both foundational and advanced topics in business law relevant for the practice of public accountancy including agency law, contracts, negotiable instruments, ethics, legal representation in business, and the impact of selected governmental regulations on businesses. F,S.

ACCT 417. Service Learning in Accounting with VITA. 2-3 Credits.

Uncompensated service work preparing individual tax returns, under the supervision of an accountancy faculty member, for taxpayers meeting income and other IRS requirements for the VITA program. Students must also complete IRS individual tax return preparation training and pass a related IRS exam. Prerequisite: ACCT 201. Repeatable to 6.00 credits. S.

ACCT 427. IT Governance and Audit in Accounting. 3 Credits.

This course introduces topics related to information technology governance and audit, and their roles in internal control and risk management in accounting. On demand.

ACCT 450. Contemporary Issues in Accounting. 3 Credits.

A critical analysis of contemporary issues in accounting. Students develop and communicate solutions to accounting problems by accessing and navigating accounting standards. Written communication is emphasized. Prerequisite: ACCT 302. Prerequisite or Corequisite: ACCT 405. F,S.

ACCT 494. The Literature of Accounting. 1-3 Credits.

Directed studies in the recognized journals, periodicals, and professional publications of the field. Prerequisite: Consent of the instructor, open to declared CoBPA majors only. Repeatable to 6.00 credits.

ACCT 495. Special Topics in Accounting. 1-3 Credits.

Specially arranged courses/seminars. Topics will vary. Courses will offer specialized knowledge in a specific area related to accounting. Prerequisite: Minimum of junior standing and approval of the instructor or department chair. Repeatable to 12.00 credits. On demand.

ACCT 497. Accounting Internship. 1-6 Credits.

Compensated work experience in various areas of accounting. Repeatable to 12 credits cumulative from ACCT 397, ACCT 497, ACCT 597. Prerequisite: ACCT 201; minimum GPA of 2.50; approval of the Accounting Co-operative/ Internship Coordinator. Repeatable to 12.00 credits. S/U grading. F,S,SS.