## 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	Advanced Spreadsheet Applications	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.