

# Accounting

## Accounting Program Mission

The mission of the Accounting Program is to prepare individuals to enter the accounting profession, to strengthen the skills of those already part of the workforce, and to develop lifelong learning skills and professional relationships. Preparation for the accounting profession encompasses learning the functions of accounting, the underlying body of concepts that form accounting theory, and the application of these concepts to practical problems and situations. Since accounting inter-relates with other disciplines, the student is made aware of the multifaceted nature of business. Emphasis is placed on technical knowledge, problem analysis, and solution, information systems, communication, and ethics.

## Accounting Program Goals and Outcomes

Student Learning Goals	Student Learning Outcomes
SLG 1: Graduates will be able to demonstrate an understanding of the various functional areas of accounting.	SLO 1: Graduates will demonstrate a foundational knowledge of Financial Accounting. SLO 2: Graduates will demonstrate a foundational knowledge of Managerial Accounting SLO 3: Graduate will demonstrate a foundational knowledge of Auditing and Attestation. SLO 4: Graduates will demonstrate a foundational knowledge of Individual Federal Income Taxation. SLO 5: Graduates will demonstrate a foundational knowledge of Business Federal Income Taxation.
SLG 2: Graduate will be able to demonstrate an understanding of the legal aspects encountered in business.	SLO 1: Graduate will demonstrate a foundational knowledge of Business Law.
SLG 3: Graduates will be able to integrate skills related to technology, research, problem solving, and communication.	SLO 1: Graduates will be able to use accounting research resources. SLO 2: Demonstrate the integration of accounting and spreadsheets. SLO 3: Graduates will develop a written communication.
SLG 4: Graduates will be able to demonstrate the ability to use business knowledge, practices, and theories using effective communication and exhibiting teamwork and management skills.	SLO 1: Deliver a professional oral presentation using accounting knowledge, practices, and theories. SLO 2: Exhibit the ability to contribute with others to reach a goal. SLO 3: Exhibit the ability to motivate or influence others to reach a goal.

## Bachelor of Science with a Major in Accounting (120 CR)

The accounting major is designed to provide a basic level of expertise in accounting theory and practice. The student has the opportunity to complete additional courses in fraud examination, cost accounting, business law, auditing, not-for-profit accounting, and accounting information systems. The student may elect courses in anticipation of sitting for various professional examinations in the field of accounting or to provide additional background for a specific career track. Internships are also available to provide practical experience in diverse accounting fields.

North Dakota law requires persons sitting for the CPA professional examination to have completed 150 semester hours of college education, which includes a baccalaureate degree. Students interested in becoming CPAs should be prepared to extend their programs of study by 30 semester hours at the undergraduate or graduate levels to meet this requirement.

### General Education

General Education courses 38-40

### College of Business Required General Education Courses

ECON 201	Principles of Microeconomics
ECON 202	Principles of Macroeconomics
MATH 210	Elementary Statistics

### College of Business Core Requirements

ACCT 200	Elements of Accounting I	3
ACCT 201	Elements of Accounting II	3
ACCT 315	Legal Environment of Business	3
BUS 269	Professional Ethics	3
MGMT 301	Fundamentals of Management	3

MRKT 321	Marketing	3
CIS 220	Management Information Systems	3
BUS 305	Business Communication	3
BOTE 247	Spreadsheet Applications	3
FIN 353	Principles of Financial Management	3
<b>Courses Required for Accounting Major</b>		
ACCT 301	Intermediate Accounting I	3
ACCT 302	Intermediate Accounting II	3
ACCT 303	Intermediate Accounting III	3
ACCT 321	Managerial Accounting	3
ACCT 331	Business Law I	3
ACCT 401	Advanced Accounting I	3
ACCT 411	Taxation of Individuals	3
ACCT 412	Taxation of Property Transactions and Business Entities	3
ACCT 430	Auditing/Assurance Concepts and Practices	3
ACCT 480	Controllership	3
<b>Select at least 11 credits from the following:</b>		<b>11</b>
ACCT 300	Payroll and Bookkeeping Services	
ACCT 325	Government/Not-For-Profit Accounting	
ACCT 332	Business Law II	
ACCT 351	Fraud Examination	
ACCT 360	Accounting Information Systems	
ACCT 415	Energy Law	
ACCT 431	Advanced Auditing and Assurance	
ACCT 499	Special Topics	
DATA 347	Data Analytics and Visualization	
BUS 497	Internship	
ECON 318	Money and Banking	
FIN 360	Entrepreneurial Finance	
FIN 458	Financial Analysis and Valuation	
<b>Electives</b>		<b>11</b>
(To meet the 120 SH graduation requirement)		

**Total Hours**

**120-122**

## Associate of Applied Science in Accounting

### General Education Courses

ENGL 110	College Composition I	3
MATH 210	Elementary Statistics	4
ECON 201 or ECON 202	Principles of Microeconomics Principles of Macroeconomics	3
ENGL 120	College Composition II	3
COMM 110	Fundamentals of Public Speaking	3
UNIV 110	First Year Seminar	2

### Required Business Core Courses (12)

BUS 269	Professional Ethics	3
BOTE 247	Spreadsheet Applications	3
BUS 305	Business Communication	3
FIN 353	Principles of Financial Management	3

### Required Accounting Track Courses (24)

ACCT 200	Elements of Accounting I	3
ACCT 201	Elements of Accounting II	3
ACCT 300	Payroll and Bookkeeping Services	3

ACCT 315	Legal Environment of Business	3
ACCT 321	Managerial Accounting	3
ACCT 360	Accounting Information Systems	3
ACCT 411	Taxation of Individuals	3
DATA 347	Data Analytics and Visualization	3
<b>Select 6 Credits to Complete Accounting Track</b>		<b>6</b>
ACCT 351	Fraud Examination	
ACCT 412	Taxation of Property Transactions and Business Entities	
BUS 497	Internship	
<b>Total Hours</b>		<b>60</b>

## Accounting Minor

ACCT 200	Elements of Accounting I	3
ACCT 201	Elements of Accounting II	3
ACCT 301	Intermediate Accounting I	3
ACCT 302	Intermediate Accounting II	3
ACCT 321	Managerial Accounting	3
Select two of the following:		6
ACCT 300	Payroll and Bookkeeping Services	
ACCT 303	Intermediate Accounting III	
ACCT 325	Government/Not-For-Profit Accounting	
ACCT 411	Taxation of Individuals	
ACCT 412	Taxation of Property Transactions and Business Entities	
<b>Total Hours</b>		<b>21</b>

## Fraud Examination Minor

ACCT 200	Elements of Accounting I	3
ACCT 201	Elements of Accounting II	3
ACCT 351	Fraud Examination	3
ACCT 360	Accounting Information Systems	3
CJ 226	Introduction to Criminal Investigation	3
CJ 229	Interviewing and Interrogation	3
CJ 450	White-Collar Crime	3
Select one of the following:		
LEGL 322	Criminal Law	3
LEGL 350	Criminal Procedure	3
<b>Total</b>		<b>24</b>

## Accounting Concentration (Non-Accounting Majors)

ACCT 200	Elements of Accounting I	3
ACCT 201	Elements of Accounting II	3
Select two of the following:		6
ACCT 300	Payroll and Bookkeeping Services	
ACCT 301	Intermediate Accounting I	
ACCT 321	Managerial Accounting	
ACCT 325	Government/Not-For-Profit Accounting	
ACCT 411	Taxation of Individuals	
<b>Total Hours</b>		<b>12</b>