

# Accountancy

## Master of Accountancy

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The Master of Accountancy (MAcc) is a professional degree program designed to offer individuals advanced preparation for entrance to and success in the accounting profession. The majority of Boards of Accountancy in the United States mandate that individuals have at least a bachelors degree and a total of 150 semester hours of collegiate education to become a CPA. The MAcc provides a graduate accounting degree alternative for students seeking to satisfy this requirement. The College of Business and Public Administration is accredited by the AACSB International.

### Admission Requirements

Admission to Approved status requires:

1. Applicant must adhere to the UND Graduate School standards for admission.
2. Completion of the Graduate Management Admission Test (GMAT) with a score that equals or exceeds an overall score of 500. In certain circumstances, applicants may substitute the GRE or LSAT for the GMAT.
3. An overall grade point average of at least 3.00 in the undergraduate degree program (based on 4.00 scale), or a 3.25 GPA, or equivalent, for the last two years.
4. Command of the MAcc foundation (see description below). Applicants who meet the first three requirements listed above, but who have not met the coursework requirements of the MAcc foundation, may be admitted to Qualified Status. Applicants who fail to meet the minimum grade point or GMAT requirements, but who otherwise show high potential for success may be considered for admission to Provisional Status with the approval of the Program Director and the Department Chair.

### Degree Requirements

The MAcc degree is an accounting program including graduate courses in most of the functional areas of the accounting discipline.

1. A minimum of 32 semester credits of academic work must be completed. The GPA for all courses listed on the Program of Study must be an average of 3.00 or higher. The Program includes 20 semester credits of required coursework, including the Independent Study (Acct 997 of 2 credits), and sufficient electives to total 32 semester credits. The required courses are:
  - Seminar in Financial Accounting
  - Seminar in Auditing
  - Accounting Information for Decision & Control
  - Fraud Examination
  - Managerial Finance
  - Advanced Accounting Systems
  - Independent Study
2. Twelve credits of elective courses are required. At least six credits of these electives must be at the 500 level. Other courses may be substituted by approval of the MAcc Director. Those 300- and 400-level courses taken for graduate credit must be approved for graduate credit by the Graduate Committee, and have a graduate level component included to be considered part of the Program of Study.
3. All MAcc students will be required to complete (receive a passing score) a comprehensive final examination, covering the MAcc core curriculum, excluding Acct 997. The comprehensive final exam must be taken during the semester the student is graduating. The comprehensive final exam will be offered each semester, including summer session. The timing of the comprehensive final will be determined and announced to all MAcc candidates within the first four weeks of each semester. Students will be allowed two attempts to pass

the comprehensive final examination. The second attempt will normally be at the next regularly scheduled comprehensive final, but may be at an alternate time established by the Program Director.

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 Director and the Graduate Dean. Students can measure progress towards completion of the degree by attaining the following criteria:

1. Maintain and complete the degree with a 3.00 or greater cumulative GPA.
2. Satisfactory progress towards completion of 32 credit hours contained in the Program of Study.
3. Complete Acct 997, Independent Study.
4. Satisfactorily complete the Comprehensive Final Examination.

## Combined Degrees

The University of North Dakota offers a combined degree in Accountancy. The intention of these programs is to allow qualified students to complete requirements for both a baccalaureate degree and a master's degree in one year beyond that which is required to receive the undergraduate degree. Please contact the Graduate Program Director for further information.

## Faculty and Areas of Expertise

**Bruce Byars:** Business Law, Human Resources Law

**Katherine Campbell:** Financial Accounting, Business and Accounting Ethics, Environmental Accounting

**Steve Carlson:** Accounting Information Systems, Financial Accounting

**Roberto DeMagalhaes:** Auditing and Assurance Services, Governmental/Not-for-Profit Accounting

**Robert Dosch:** Auditing and Assurance Services, Fraud Examination

**Dee Ann Ellingson:** Managerial and Cost Accounting, Marketing Accounting Services, Accounting Internships

**Kenneth Hansen:** Business Law, Corporate and Individual Taxation

**Mary Loyland:** Financial Accounting, Accounting Internships

**Harold Wilde:** Financial Accounting, Auditing and Assurance Services

## Contact Information

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**For course descriptions & more detailed information visit  
<http://business.und.edu/macc>**

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