

# College of Business Administration

Putnam Hall 105 (701) 231-8651

Jay A. Leitch, Dean

The mission of the College of Business Administration is to provide students with a broad base of knowledge plus courses necessary for careers in a variety of public and private organizations.

Undergraduate majors offered are accounting, accountancy, business administration, and management information systems. Academic minors in support of other programs across campus are accounting, business administration, management information systems, and corporate agribusiness.

The College of Business Administration is accredited by AACSB International — The Association for the Advancement of Collegiate Schools of Business.

## Admission Requirements

Students who wish to major in accounting, accountancy, business administration, or management information systems at NDSU enroll as a pre-professional student in the College of Business Administration for their freshman and sophomore years. Pre-professional students apply for admission at least one semester prior to enrolling in the professional program. To be considered for admission, students must submit the following to the Dean's Office: a completed application, a \$50 application fee, and a current NDSU transcript.

Admission to the professional program is based upon successful completion of all pre-professional requirements, junior standing, and a minimum 2.50 cumulative grade-point average. Students must be admitted into a professional program prior to enrolling in the advanced 300- 400-level accounting, business administration, and/or management information systems courses.

Students may take validating examinations to receive credits for business administration, accounting, or management information systems courses that were completed at other colleges or universities. Credits established by validating examinations will not count toward the NDSU 36-credit residency requirement.

Transfer credits with grades of D in Elements of Accounting courses, and 300- and 400-level business, accounting, and management information systems courses are not accepted for program requirements.

## Degree Programs

The College of Business Administration offers undergraduate programs leading to the Bachelor of Arts, Bachelor of Science, and Bachelor of Accountancy degrees. A Master of Business Administration also is offered and is described in the Graduate Bulletin.



## Degree Requirements

All majors are required to complete all course requirements of one of the curricula in the college. Requirements for graduation are those in existence at admission to the professional program. In addition, all majors must maintain a 2.50 cumulative grade-point average.

Of the credits completed in residence at least 30 credits must be in 300- and 400-level accounting, business administration, and/or management information systems courses while enrolled in the professional program.

## Practicum Requirement

Majors in the College of Business Administration are required to complete a three-credit practicum experience while enrolled in the professional program. This requirement is to prepare students for the challenges of the business world through practical experience in their primary area of study. Students must consult with their academic adviser and obtain approval prior to enrolling in the practicum. The following choices are available to meet the practicum requirement:

Acct 413, Accounting Internship  
Acct 430, Tax Practice and Research  
Busn 413, Business Internship  
Busn 486, Thesis  
IME 452, Program and Project Management  
IME 456, Small Business Institute  
Univ 397, Cooperative Education  
Univ 492, Study Abroad

## Accounting Major

Accounting is a profession that deals with providing financial information used in making business decisions. Financial accountants prepare financial statements used in making investing and lending decisions. Auditors examine financial statements and attest to their status. Management accountants identify and communicate internal financial information used by managers to operate a business. Forensic accountants specialize in the investigation and detection of and protection against fraud and abuse. Accountants also provide tax advisory services to employer firms, clients, and governmental agencies. With their specialized knowledge concerning the internal operation of a business, many accountants provide management advisory services. Also, because of the specialized knowledge, many accountants advance into management positions.

Students majoring in accounting are required to learn how to use computers in business and must take courses in many other aspects of business to understand how an accountant's work relates to marketing, management, finance, and production.

This four-year program leads to a Bachelor of Science degree with a major in accounting. Completion of this program qualifies students to take the examinations required to become a Certified Management Accountant (CMA) and Certified Internal Auditor (CIA), and Certified Fraud Examiner (CFE).

## Accountancy Major

Accountancy involves a range of skills which includes collecting, measuring, interpreting, analyzing, and communicating financial activity. A major in accountancy focuses on the development of such skills along with an understanding of the legal, social, and ethical responsibilities involved in the profession.

This five-year program leading to a Bachelor of Accountancy degree is specifically designed to prepare students for a career in public accounting. This program fulfills the requirement in North Dakota and other states for the Certified Public Accountant (CPA) examination.

Students interested in majoring in accountancy must enroll as a pre-professional student in pre-accounting.

### Recommended Curriculum Pre-Accounting Major\*

	Credits	
	F	S
<b>First Year</b>		
Comm 110, Fund of Public Speaking . . . . .		3
CSci 116, Busn Use of Computers . . . . .	4	
Econ 201, 202, Prin of Micro, Macro . . . . .	3	3
Engl 110, 120, College Composition I, II . . . . .	3	3
Math 146, Applied Calculus I . . . . .		4
Univ 189, Skills for Academic Success . . . . .	1	
Humanities and Fine Arts Elective . . . . .	3	3
Wellness . . . . .		2
<b>Totals</b> . . . . .	<b>16</b>	<b>16</b>

#### Second Year

Acct 200, 201, Elem of Accounting I, II . . . . .	3	3
PolS 115, American Government . . . . .	3	
Psyc 111, Intro to Psychology . . . . .		3
Rels 260, Intro to Ethics . . . . .		3
Soc 110, Intro to Sociology . . . . .	3	
Stat 330, Intro Statistics . . . . .	3	
Stat 331, Regression Analysis . . . . .		2
Cultural Diversity Elective . . . . .	3	
Humanities and Fine Arts . . . . .	3	
Science and Tech, Lab Elective . . . . .	4	
<b>Totals</b> . . . . .	<b>16</b>	<b>17</b>

## Accounting Major\*

#### Third Year

Acct 311, 312, Intermediate Acct I, II . . . . .	4	4
Acct 320, Cost Management Systems . . . . .	3	
Acct 321, Govt/Not-for-Profit Acct . . . . .	3	
Busn 350, Found of Management . . . . .	3	
Busn 360, Found of Marketing . . . . .	3	
Busn 430, Legal/Social Envir of Busn . . . . .	3	3
Econ 324, Money and Banking . . . . .	3	
Engl 320, Practical Writing OR Engl 358, Intermediate Composition . . . . .	3	3
MIS 370, Mgt Info Systems . . . . .	3	
<b>Totals</b> . . . . .	<b>16</b>	<b>16</b>

#### Accounting Practicum<sup>1</sup> . . . . . 3 Credits

#### Fourth Year

Acct 318, Taxation in Mgt Decisions . . . . .	3	
Acct 420, Acct Info Systems . . . . .	3	
Acct 421, Auditing I . . . . .	3	
Acct 440, Mgt Control Systems . . . . .	3	3
Busn 340, Prin Finance . . . . .	3	
Busn 489, Strategic Mgt . . . . .	4	
300-400 Accounting Elective <sup>2</sup> . . . . .	3	3
300-400 Business Electives . . . . .	3	3
Science and Technology Elective . . . . .	2	
<b>Totals</b> . . . . .	<b>15</b>	<b>15</b>
Four-Year Curriculum Total . . . . .	<b>130</b>	

## Accountancy Major\*

	Credits	
	F	S
<b>Third Year</b>		
Acct 311, 312, Intermediate Acct I, II . . . . .	4	4
Acct 320, Cost Management Systems . . . . .	3	
Acct 321, Gov/Not-for-Profit Acct . . . . .	3	
Busn 340, Principles of Finance . . . . .	3	
Busn 350, Found of Management . . . . .	3	
Busn 360, Found of Marketing . . . . .	3	
Busn 430, Legal/Social Envir of Busn . . . . .	3	3
Comm 214, 216, 271, 308, or 315 . . . . .	3	3
Psyc 322, Thinking & Making Decisions OR Hum 256, Questions of Philosophy . . . . .	3	3
<b>Totals</b> . . . . .	<b>16</b>	<b>16</b>

#### Fourth Year

Acct 418, 419, Tax Accounting I, II . . . . .	3	3
Acct 420 Acct Info Systems . . . . .	3	
Acct 421, 422, Auditing I, II . . . . .	3	3
Busn 352, Operations Mgt . . . . .	3	
Busn 431, Business Law I . . . . .	3	
Econ 324, Money and Banking . . . . .	3	
Engl 320, Practical Writing OR Engl 358, Intermediate Composition . . . . .	3	3
300-400 Business Elective <sup>3</sup> . . . . .	3	
MIS 370, Mgt Info Systems . . . . .	3	
Science and Technology Elective . . . . .	2	
<b>Totals</b> . . . . .	<b>18</b>	<b>17</b>

#### Fifth Year

Acct 415, Advanced Accounting . . . . .	3	
Busn 489, Strategic Management . . . . .	4	
Engl 320, 322, 323, 358, or 458 . . . . .	3	
300-400 Level Acct Elective <sup>2</sup> . . . . .	3	
300-400 Level Busn Elective <sup>3</sup> . . . . .	3	
<b>Total</b> . . . . .	<b>16</b>	

#### Accounting Practicum<sup>1</sup> . . . . . 3 Credits

Five-Year Curriculum Minimum . . . . . 150

\*Degree requirements are subject to change.

<sup>1</sup>Students must complete a practicum experience and should consult their academic advisers for further details.

<sup>2</sup>Select from the following: 410 Fraud Examination, 413 Accounting Internship, 425 Accounting Theory, 430 Tax Practice and Research, 440 Management Control Systems.

<sup>3</sup>Students are encouraged to enroll in Busn 432, Business Law II, as one of the electives.

## Accounting Minor

Students earning majors in other fields may select a minor in accounting. A minor includes Elements of Accounting (Acct. 200 and 201), Intermediate Accounting (Acct. 311 and 312), plus nine credits in approved accounting courses. In addition, students must earn a 2.25 cumulative grade-point average in the accounting courses to be awarded a minor.

Completion of a minor in accounting provides students with additional depth in accounting that many employers prefer.

## Business Administration Major

The Bachelor of Science degree with a major in business administration provides students with a broad base of knowledge in the various functional areas of business (such as accounting, finance, management, and marketing). The program is structured to allow students to pursue

one or more of the functional areas in greater depth. A thorough background in mathematics, statistics, computer science, and economics provides the student with the theory and analytical tools required for leadership in the modern business world.

The general education component of the degree has been designed to develop basic skills, such as oral and written communication, as well as an understanding of people, culture, and natural phenomena.

To meet the changing needs in today's global environment, the business administration program emphasizes international coverage. International courses in finance, marketing, and management enable students to develop skills in understanding the global dimensions of decision making.

The business administration major is flexible so that students may tailor their program to their particular interests such as finance, human resource management, or marketing. Students who wish to pursue international careers should consider a second major in International Studies or develop conversational skills in one or more foreign languages.

Students completing the major in business administration find positions in banks, insurance companies, retail business, manufacturing, government service, and some manage their own business.

### Recommended Curriculum Pre-Business Administration Major

	Credits	
	F	S
<b>First Year</b>		
CSci 116, Busn Use of Computers . . . . .	4	
Econ 201, Prin of Microeconomics . . . . .	3	
Econ 202, Prin of Macroeconomics . . . . .		3
Engl 110, 120, College Composition I, II . . . . .	3	3
Math 146, Applied Calculus I . . . . .		4
Soc 110, Intro to Sociology . . . . .	3	
Univ 189, Skills for Academic Success . . . . .	1	
Humanities and Fine Arts Elective . . . . .	3	3
Wellness . . . . .		2
<b>Totals</b> . . . . .	<b>17</b>	<b>15</b>

#### Second Year

Acct 200, 201, Elements of Acct I, II . . . . .	3	3
Psyc 111, Intro to Psychology . . . . .	3	
Rels 260, Intro to Ethics . . . . .	3	
Comm 110, Fund of Pub Speaking . . . . .		3
Stat 330, Introductory Statistics . . . . .	3	
Stat 331, Regression Analysis . . . . .		2
Cultural Diversity Elective . . . . .	3	
Science and Technology Elective . . . . .	3	4
<b>Totals</b> . . . . .	<b>15</b>	<b>15</b>

## Business Administration Major\*

#### Third Year

Busn 340, Principles of Finance . . . . .	3	
Busn 350, Foundations of Management . . . . .	3	
Busn 351, Foundations of Org Behavior . . . . .		3
Busn 360, Foundations of Marketing . . . . .	3	
MIS 370, Mgt Info Systems . . . . .	3	
Econ 324, Money and Banking . . . . .	3	
Engl 320, Practical Writing OR Engl 358, Intermediate Composition . . . . .	3	3
300-400 Level Finance Elective . . . . .	3	
300-400 Level Marketing Elective . . . . .	3	
Free Electives . . . . .	3	3
<b>Totals</b> . . . . .	<b>15</b>	<b>18</b>

<b>Bus Admin Practicum<sup>1</sup></b> . . . . .	<b>3 Credits</b>	
		<b>Credits</b>
		<b>F S</b>
<b>Fourth Year</b>		
Busn 352, Operations Mgt. . . . .	3	
Busn 430, Legal/Social Environ of Busn . . .		3
Busn 451, Managerial Economics . . . . .	4	
Busn 489, Strategic Mgt . . . . .	4	
300-400 Level Management Elective . . . . .	3	
Environment of Business (Busn 310, 318, 431, 432, or 435) . . . . .	3	
International Elective (Busn 310, 435, 445, 454, or 464) <sup>2</sup> . . . . .	3	
300-400 Level Acct, Busn, or MIS Electives <sup>3</sup> . . . . .	3	6
Totals . . . . .	16	16
Curriculum Total . . . . .		130

<sup>1</sup>Degree requirements are subject to change.

Students may choose one of the following concentrations in professional money management, marketing, or human resource management. List of required courses for a concentration is available in the CBA Student Service Center, Putnam Hall, Room 102.

<sup>1</sup>Students must complete a practicum experience and should consult their academic adviser for further details.

<sup>2</sup>The international elective may also satisfy one of the four specific area requirements, but cannot be double counted toward the 130 credits that are required for graduation.

<sup>3</sup>No more than six credits in accounting or management information systems.

## Business Administration Minor

Majors outside the College of Business Administration often select a minor in business administration. A minor includes Acct 102 or Acct 200 and 201; Econ 105 or 201 or 202; two of the following: Busn 340, 350, 360; 12 credits of 300- or 400-level business administration courses, excluding accounting and management information courses beyond MIS 370. The 300-400-level business administration courses must be completed at NDSU in the College of Business Administration. In addition, students must earn a 2.25 cumulative grade-point average based upon the courses used in the minor. Approval by the College of Business Administration is required.

The completion of a minor in business administration helps to enhance the range of employment opportunities for many majors.

## Corporate Agribusiness Minor

The 21-credit corporate agribusiness minor is an alternate track to the agribusiness minor in the College of Agriculture. The minor supplements a student's technical training in agricultural sciences with an understanding of fundamental business concepts and applies business strategies to corporate agribusiness decision making. The corporate agribusiness minor is restricted to students with a major in the College of Agriculture, excluding agricultural economics majors.

This minor includes Acct 102, AgEc 201, Busn 340, 350, and 360 plus 3 credits at the 300-400 level in AgEc and 3 credits at the 300-400 level in Busn.

## Management Information Systems

Management information systems concerns the collection, organization, analysis, and dissemination of information for the planning and control of business/organizational operations. The management information systems (MIS) program is designed for students who wish to prepare for professional careers in information processing or information systems in business and government. The program is designed to develop technical skills and administrative insights required for the design, development, implementation, maintenance, and management of organizational information systems.

The MIS program at NDSU is a collaborative effort by the faculty of two disciplines: management information systems and computer science. The objective is to provide students with both theoretical knowledge and hands-on experience. In addition to the required courses in management information systems and computer science, majors must complete a practicum in the management systems area. Students pursuing an MIS major typically earn a computer science minor.

The Bachelor of Science (B.S.) degree provides sufficient background and skills to support a successful career in technical computing (for example, programmer, systems analyst, or systems designer), systems or network administration, database administration, information technology management, sales, or technical sales support.

## Recommended Curriculum Pre-Management Information Systems Major\*

	<b>Credits</b>	
	<b>F S</b>	
<b>First Year</b> . . . . .		
Comm 110, Fund of Public Speaking . . . . .	3	
CSci 116, Busn Use of Computers . . . . .	4	
Econ 201, 202, Prin of Micro, Macro . . . . .	3	3
Engl 110, 120, College Composition I, II . . . . .	3	3
Math 146, Applied Calculus I . . . . .	4	
Psyc 111, Intro to Psychology . . . . .	3	
Univ 189, Skills for Academic Success . . . . .	1	
Humanities and Fine Arts Elective . . . . .	3	
Cultural Diversity Elective . . . . .		3
Totals . . . . .	17	16
<b>Second Year</b>		
Acct 200, 201, Elem of Accounting I, II . . . . .	3	3
CSci 227, 228, Comp Fund I, II . . . . .	3	3
Rels 260, Intro to Ethics . . . . .	3	
Soc 110, Intro to Sociology . . . . .	3	
Stat 330, Intro to Statistics . . . . .	3	
Stat 331, Regression Analysis . . . . .	2	
Humanities and Fine Arts Elective . . . . .	3	
Science and Technology Elective . . . . .	5	
Wellness . . . . .		2
Totals . . . . .	17	16

## Management Information Systems Major\*

	<b>Credits</b>	
	<b>F S</b>	
<b>Third Year</b> . . . . .		
Busn 340, Prin of Finance . . . . .	3	
Busn 350, Found of Management . . . . .	3	
Busn 352, Prod Oper Mgt . . . . .	3	
Busn 360, Found of Marketing . . . . .	3	
MIS 370, Mgt Info Systems . . . . .	3	
MIS 376, Data & Telecom Admin . . . . .	3	
CSci 125, Beginning COBOL . . . . .	3	
CSci 315, Sys Analy & Design . . . . .	3	
CSci 316, Sys Testing & Main . . . . .	3	
Engl 320, Practical Writing OR Engl 358, Intermediate Composition . . . . .		3
Totals . . . . .	15	15

## Management Information Systems Practicum<sup>1</sup>

	<b>Credits</b>	
	<b>F S</b>	
<b>Fourth Year</b>		
Busn 430, Legal/Social Envir of Busn . . . . .	3	
MIS 375, Database Design . . . . .	3	
MIS 470, Info Systems . . . . .	3	
Busn 489, Strategic Mgt . . . . .	4	
CSci 345, Telecommunications . . . . .	3	
CSci 372, Comparative Languages . . . . .	3	
CSci 489, Soc Impl of Comp . . . . .	3	
Computer Science Elective . . . . .	3	
300-400 Level Busn Electives <sup>2</sup> . . . . .	3	
Free Elective . . . . .		3
Totals . . . . .	16	15
Curriculum Total . . . . .		130

\*Degree requirements are subject to change.

<sup>1</sup>Students must complete a practicum experience and should consult their academic advisers for further details.

<sup>2</sup>Consult adviser for relevant electives.

## Management Information Systems Minor

The management information system minor is available only to computer science, accounting, and business administration majors. It is intended for accounting and business administration students who are planning careers that involve more active roles as user, evaluators, designers, and/or builders of information systems. For computer science students, the minor will give them exposure to issues relevant to the management of information technologies. This will provide them a better appreciation of how businesses view information systems as a means to achieve various organizational goals.

Contact the Department of Accounting and Information Systems for specific course and minimum grade point average requirements.

## Graduate Program

The Master of Business Administration (MBA) is available. More information about this program is in the Graduate Bulletin.