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| S:\Communications\Logos and photos\SDBORLogos\final_sdbor_webreadyBW_trans.gif | **SOUTH DAKOTA BOARD OF REGENTS**  ACADEMIC AFFAIRS FORMS |
| New Certificate |
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| --- | --- |
| **UNIVERSITY:** | DSU |
| **TITLE OF PROPOSED CERTIFICATE:** | **Digital Accounting** |
| **INTENDED DATE OF IMPLEMENTATION:** | **Fall** Choose an item. **2022** |
| **PROPOSED CIP CODE:** | **52.0302** |
| **UNIVERSITY DEPARTMENT:** | **DBUSS** |
| **UNIVERSITY DIVISION:** | **DCBIS** |

**University Approval**

*To the Board of Regents and the Executive Director: I certify that I have read this proposal, that I believe it to be accurate, and that it has been evaluated and approved as provided by university policy.*

|  |  |  |
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| Text  Description automatically generated |  | 1/19/2022 |
| Institutional Approval Signature  *President or Chief Academic Officer of the University* |  | Date |

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1. **Is this a graduate-level certificate or undergraduate-level certificate (*place an “X” in the appropriate box*)?**

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| --- | --- | --- | --- |
| Undergraduate Certificate |  | Graduate Certificate |  |

1. **What is the nature/purpose of the proposed certificate?**

This certificate in accounting would provide students an opportunity to expand their credentials with an emphasis in accounting knowledge. In addition, the certificate includes courses in technology related to accountants and the accounting industry including spreadsheets and automated accounting software. The certificate would complement non-accounting business bachelor’s degrees and non-business bachelor’s degrees, alike. Students with a certificate in accounting would carry a foundation of accounting and digital accounting acumen with them into their professions. This education would help them make better financial decisions, regardless of the industry.

This certificate would be stackable into the existing Bachelor of Business Administration degrees and if approved, the Associate of Science degree in Accounting. The certificate would not require any new courses, new instructors, nor new materials.

1. **Provide a justification for the certificate program, including the potential benefits to students and potential workforce demand for those who graduate with the credential.[[1]](#footnote-1)**

The BLS.gov shows that accountants and auditors is projected to grow 7%, which is as fast as average, from 2020 to 2030. In addition, the wages in this career field are strong and continue to rise. <https://www.bls.gov/ooh/business-and-financal/accountants-and-auditors.htm>

ACBSP, DSU’s BIS Department’s accrediting body, has recently acknowledged the growing demand for certificates in the business world. As such, ACBSP has begun accrediting certificates, recognizing the demand for incremental education. DSU’s BIS department’s existing ACBSP accreditation provides a built-in certificate accreditation. An academic certificate provides students the skills to compete and successfully perform the accounting tasks and skills in the workforce while providing the opportunity to seek advanced credentials. This certificate will be available online and in person at the Madison campus.

1. **Who is the intended audience for the certificate program (including but not limited to the majors/degree programs from which students are expected)?**

Existing students could add this certificate to an associate or bachelor’s degree to enhance their accounting professional opportunities. New students seeking non-accounting degrees would also be able to add this certificate to their credentials to enhance their program. An additional market includes those currently employed seeking to improve their accounting skills and opportunities.

1. **List the courses required for completion of the certificate in the table below (no new courses are required).**

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| --- | --- | --- | --- | --- | --- |
| **Prefix** | **Number** | **Course Title**  *(add or delete rows as needed)* | **Pre-requisite** | **Credit Hours** | **New**  **(yes, no)** |
| ACCT | 210 | Principles of Accounting I |  | 3 | No |
| ACCT | 211 | Principles of Accounting II | ACCT 210 | 3 | No |
| ACCT | Elective  \*Choose one | ACCT 305 Analysis of Financial Stmts  ACCT 310 Intermediate Accounting I  ACCT 320 Cost Accounting  ACCT 360 Accounting Systems  ACCT 430 Income Tax Accounting  ACCT 452 Fraud and Forensic Accounting  ACCT 470 Non-Profit Accounting | ACCT 211 | 3 | No |
| CSC | 105 | Introduction To Computers\* |  | 3\* | No |
| CIS | 207 | Adv. Applications: Spreadsheets | CSC 105\* | 1 | No |
| CIS | 210 | QuickBooks I |  | 1 | No |
| CIS | 211 | QuickBooks II | CIS 210 | 1 | No |
|  |  | Subtotal |  | 12-15 |  |

\*CSC 105 may be waived with instructor approval. Students could waive CSC 105 with proof of basic computer skills comparable to the spreadsheet portion of the CSC 105 course. Students would request a CSC 105 waiver from the lead CIS 207 instructor or the Dean of the College of Business and Information Systems.

1. **Student Outcome and Demonstration of Individual Achievement.[[2]](#footnote-2)**
   1. **What specific knowledge and competencies, including technology competencies, will all students demonstrate before graduation**? *The knowledge and competencies should be specific to the program and not routinely expected of all university graduates.*

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| Individual Student Outcome (Same as in the text of the proposal) | ACCT 210 | ACCT 211 | ACCT elective | CIS 207 | CIS 210/211 |
| Produce accurate financial statements, including Income Statement, Balance Sheet, Statement of Cash Flows, and Owner’s Equity using digital accounting tools. | x | x | x | x | x |
| Draw conclusions from the analysis of spreadsheet data and digital accounting tools to inform financial decisions. |  | x | x | x | x |

* 1. **Complete Appendix A – Outcomes using the system form.** *Outcomes discussed below should be the same as those in Appendix A.*

See above table.

1. **Delivery Location.[[3]](#footnote-3)**
2. **Complete the following charts to indicate if the university seeks authorization to deliver the entire program on campus, at any off campus location (e.g., UC Sioux Falls, Capital University Center, Black Hills State University-Rapid City, etc.) or deliver the entire program through distance technology (e.g., as an on-line program)?**

The courses in this program are currently offered in person and online providing for a fully online deliverable format.

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|  | **Yes/No** | ***Intended Start Date*** |
| **On campus** | Yes | **Fall 2022** |

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|  | **Yes/No** | ***If Yes, list location(s)*** | ***Intended Start Date*** |
| **Off campus** | No |  | Choose an item.Choose an item. |

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|  | **Yes/No** | ***If Yes, identify delivery methods*** *Delivery methods are defined in* [*AAC Guideline 5.5*](https://www.sdbor.edu/administrative-offices/academics/academic-affairs-guidelines/Documents/5_Guidelines/5_5_Guideline.pdf)*.* | ***Intended Start Date*** |
| **Distance Delivery (online/other distance delivery methods)** | Yes |  | **Fall 2022** |
| **Does another BOR institution already have authorization to offer the program online?** | No | **If yes, identify institutions:** |  |

1. **Complete the following chart to indicate if the university seeks authorization to deliver more than 50% but less than 100% of the certificate through distance learning (e.g., as an on-line program)?** *This question responds to HLC definitions for distance delivery.*

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|  | **Yes/No** | ***If Yes, identify delivery methods*** | ***Intended Start Date*** |
| **Distance Delivery (online/other distance delivery methods)** | No |  | Choose an item.Choose an item. |

1. For workforce related information, please provide data and examples; data sources may include but are not limited to the South Dakota Department of Labor, the US Bureau of Labor Statistics, Regental system dashboards, etc. [↑](#footnote-ref-1)
2. Board Policy 2:23 requires certificate programs to “have specifically defined student learning outcomes.” [↑](#footnote-ref-2)
3. The accreditation requirements of the Higher Learning Commission (HLC) require Board approval for a university to offer programs off-campus and through distance delivery. [↑](#footnote-ref-3)