

SOUTH DAKOTA BOARD OF REGENTS

Academic and Student Affairs
Consent

AGENDA ITEM: 5 – D
DATE: October 4-5, 2023

SUBJECT

New Undergraduate Certificate Request – NSU – Accounting

CONTROLLING STATUTE, RULE, OR POLICY

[BOR Policy 2:23](#) – New Programs, Program Modifications, Curricular Requests, and Inactivation/Termination

BACKGROUND / DISCUSSION

Northern State University (NSU) requests authorization to offer an undergraduate certificate in Accounting. The proposed certificate equips students with the knowledge and capabilities to understand the accounting behind strategic financial decisions and to make decisions based on that understanding. Every business, government entity, and non-profit needs to manage their money, maintain accurate records, and comply with federal and state regulations.

IMPACT AND RECOMMENDATION

NSU plans to offer the Accounting certificate on campus, online, and via hybrid delivery. NSU does not request new state resources. No new courses will be required.

Board office staff recommends approval.

ATTACHMENTS

Attachment I – New Certificate Request Form: NSU – Accounting

DRAFT MOTION 20231004_5-D:

I move to authorize NSU to offer an undergraduate certificate in Accounting, as presented.



SOUTH DAKOTA BOARD OF REGENTS ACADEMIC AFFAIRS FORMS

New Certificate

Use this form to propose a certificate program at either the undergraduate or graduate level. A certificate program is a sequence, pattern, or group of academic credit courses that focus upon an area of specialized knowledge or information and develop a specific skill set. Certificate programs typically are a subset of the curriculum offered in degree programs, include previously approved courses, and involve 9-12 credit hours including prerequisites. In some cases, standards for licensure will state explicit requirements leading to certificate programs requiring more than 12 credit hours (in such cases, exceptions to course or credit requirements must be justified and approved). The Board of Regents, Executive Director, and/or their designees may request additional information about the proposal. After the university President approves the proposal, submit a signed copy to the Executive Director through the system Chief Academic Officer. Only post the New Certificate Form to the university website for review by other universities after approval by the Executive Director and Chief Academic Officer.

UNIVERSITY:	NSU
TITLE OF PROPOSED CERTIFICATE:	Accounting
INTENDED DATE OF IMPLEMENTATION:	Fall 2024
PROPOSED CIP CODE:	52.0301
UNIVERSITY DEPARTMENT:	Accounting
BANNER DEPARTMENT CODE:	NACC
UNIVERSITY DIVISION:	School of Business
BANNER DIVISION CODE:	5B

Please check this box to confirm that:

- The individual preparing this request has read [AAC Guideline 2.7](#), which pertains to new certificate requests, and that this request meets the requirements outlined in the guidelines.
- This request will not be posted to the university website for review of the Academic Affairs Committee until it is approved by the Executive Director and Chief Academic Officer.

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.

Michael Wenous

Institutional Approval Signature

President or Chief Academic Officer of the University

Approved School of Business Curriculum Committee 11-17-22. Approved Dean School of Business 11-17-22

8/16/2023

Date

Note: In the responses below, references to external sources, including data sources, should be documented with a footnote (including web addresses where applicable).

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

Undergraduate Certificate Graduate Certificate

- 2. What is the nature/ purpose of the proposed certificate? Please include a brief (1-2 sentence) description of the academic field in this certificate.**

The Accounting certificate equips students with the knowledge and capabilities to understand the accounting behind strategic financial decisions and to make decisions based on that understanding. Every business, government entity, and non-profit needs to manage their money, maintain accurate records, and comply with federal and state regulations.

- 3. If you do not have a major in this field, explain how the proposed certificate relates to your university mission and strategic plan, and to the current Board of Regents Strategic Plan 2014-2020.**

Links to the applicable State statute, Board Policy, and the Board of Regents Strategic Plan are listed below for each campus.

BHSU:	SDCL § 13-59	BOR Policy 1:10:4
DSU:	SDCL § 13-59	BOR Policy 1:10:5
NSU:	SDCL § 13-59	BOR Policy 1:10:6
SDSMT:	SDCL § 13-60	BOR Policy 1:10:3
SDSU:	SDCL § 13-58	BOR Policy 1:10:2
USD:	SDCL § 13-57	BOR Policy 1:10:1

[Board of Regents Strategic Plan 2014-2020](#)

Not applicable. NSU offers an accounting major.

- 4. Provide a justification for the certificate program, including the potential benefits to students and potential workforce demand for those who graduate with the credential. For workforce related information, please provide data and examples. Data may include, but are not limited to the South Dakota Department of Labor, the US Bureau of Labor Statistics, Regental system dashboards, etc. Please cite any sources in a footnote.**

The [2021 South Dakota Workforce Report](#) issued by the South Dakota Department of Labor & Regulation listed accounting as number five on the Top 30 Hot Careers list. The Top 30 were identified in fall 2022 using the latest employment projections (2020-2030) and wage data (2021) available at the time. While the students earning Northern's Accounting certificate will **not** be equipped to become CPAs, the growth of accountants reflects the growth of financial regulations in industry, government, and the non-profit sector. Northern's Accounting certificate will broaden the number of employees and business owners who have an understanding of accounting, which will enable them to work more effectively with the CPAs they employ.

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

Northern's Accounting certificate will benefit 3 groups of students. First, traditional college students who earn degrees in other fields of Business, including Marketing, Management, and MIS, or in non-Business fields can contribute more and ask better questions in their jobs when they have a solid understanding of Accounting. In this way, the Accounting certificate will help students outside of the Accounting major better understand the work of accountants.

Northern's Accounting certificate is also designed as a stackable credential for post-traditional students who are already working in industry and are pursuing an associate or bachelor's degree. Students in industry, especially students in apprenticeship programs, are encouraged to earn stackable credentials on the path to their degrees.

Northern's Accounting certificate will also benefit entrepreneurs and self-employed business owners who rely on outside accountants (CPAs) to support their work. While continuing to rely on outside accountants, the entrepreneurs and business owners who earn certificates in Accounting will be better prepared to understand and ask questions about their own financial records.

6. Certificate Design

A. Is the certificate designed as a stand-alone education credential option for students not seeking additional credentials (i.e., a bachelor's or master's degree)? If so, what areas of high workforce demand or specialized body of knowledge will be addressed through this certificate?

No, the certificate does not lead to a qualification for a student to work as an accountant. Being an accountant requires earning 150 credits and sitting for and passing the CPA exam. Northern's Accounting certificate is a knowledge-based credential that helps students better interact with and understand the work of CPAs who play crucial role across all industries, government entities, and non-profits.

B. Is the certificate a value added credential that supplements a student's major field of study? If so, list the majors/programs from which students would most benefit from adding the certificate.

Yes. Students majoring in Accounting will not be allowed to earn the Accounting certificate. Students in a variety of majors could benefit from adding this certificate, particularly students in Marketing, Management, MIS, Sociology, Criminal Justice, and Sports Marketing. For example, much of the work of the FBI and DCI is tied to accounting-based crimes. Earning a certificate in Accounting enables agents, officers, and future attorneys to ask better questions when investigating crimes and to work more effectively with CPAs who assist in investigations.

C. Is the certificate a stackable credential with credits that apply to a higher level credential (i.e., associate, bachelor's, or master's degree)? If so, indicate the program(s) to which the certificate stacks and the number of credits from the certificate that can be applied to the program.

Yes. This certificate stacks with all of the business degrees outside of Accounting. Students in those bachelor's degree programs take 6 credits of accounting. The certificate will compel students in those fields to complete 6 additional credits in accounting to earn the certificate. Students in associate programs are not allowed to earn minors, but they can earn certificates. Students in associate programs including AS in Business Administration and AS in Digital Entrepreneurship can earn the Accounting certificate with 6 additional credits in the AS in Business Administration or 9 additional credits in the AS in Digital Entrepreneurship.

7. List the courses required for completion of the certificate in the table below (if any new courses are proposed for the certificate, please attach the new course requests to this form). Certificate programs by design are limited in the number of credit hours required for completion. Certificate programs consist of nine (9) to twelve (12) credit hours, including prerequisite courses. In addition, certificates typically involve existing courses. If the curriculum consists of more than twelve (12) credit hours (including prerequisites) or includes new courses, please provide explanation and justification below.

Prefix	Number	Course Title (add or delete rows as needed)	Prerequisites for Course <i>Include credits for prerequisites in subtotal below.</i>	Credit Hours	New (yes, no)
ACCT	210	Principles of Accounting I	N/A	3	No
ACCT	211	Principles of Accounting II	ACCT 210	3	No
ACCT	360	Accounting Systems	ACCT 211	3	No
Choose one elective from list below:					
ACCT	320	Cost Accounting	ACCT 211	3	No
ACCT	430	Income Tax Accounting	ACCT 211	3	No
ACCT	470	Non-Profit Accounting	ACCT 211	3	No
Subtotal				12	

8. Student Outcome and Demonstration of Individual Achievement.

Board Policy 2:23 requires certificate programs to “have specifically defined student learning outcomes.

- A. 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.

PLO 1: Students will apply accounting standards to financial information and financial statements.

PLO 2: Students will identify and analyze data needed to create reports for managerial decisions.

- B. Complete the table below to list specific learning outcomes – knowledge and competencies – for courses in the proposed program in each row. Label each column heading with a course prefix and number. Indicate required courses with an asterisk (*). Indicate with an X in the corresponding table cell for any student outcomes that will be met by the courses included. All students should acquire the program knowledge and competencies regardless of the electives selected. Modify the table as necessary to provide the requested information for the proposed program.

Individual Student Outcome (Same as in the text of the proposal)	Program Courses that Address the Outcomes					
	ACCT 210	ACCT 211	ACCT 360	ELECTIVE ACCT 320	ELECTIVE ACCT 430	ELECTIVE ACCT 470
PLO 1: Students will apply accounting standards to financial information and financial statements. (Information Literacy)	X	X			X	X
PLO 2: Students will identify and analyze data needed to create reports for managerial decisions. (Problem Solving)			X	X		

Modify the table as necessary to include all student outcomes. Outcomes in this table are to be the same ones identified in the text.

9. Delivery Location.

Note: The accreditation requirements of the Higher Learning Commission (HLC) require Board approval for a university to offer programs off-campus and through distance delivery.

A. 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., USD Community College for Sioux Falls, Black Hills State University-Rapid City, Capital City Campus, etc.) or deliver the entire program through distance technology (e.g., as an on-line program)?

	Yes/No	Intended Start Date
On campus	Yes	Fall 2023

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

	Yes/No	If Yes, identify delivery methods <i>Delivery methods are defined in AAC Guideline 5.5.</i>	Intended Start Date
Distance Delivery (online/other distance delivery methods)	Yes	Online	Fall 2023
Does another BOR institution already have authorization to offer the program online?	No	If yes, identify institutions:	

B. 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.

	Yes/No	If Yes, identify delivery methods	Intended Start Date
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Distance Delivery (online/other distance delivery methods)	Yes	Online	Fall	2023
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