

**SOUTH DAKOTA BOARD OF REGENTS**

**Academic and Student Affairs**  
**Consent**

**AGENDA ITEM: 8 – C (2)**

**DATE: June 22-23, 2022**

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**SUBJECT**

**New Program Request – DSU – AS in Digital Accounting**

**CONTROLLING STATUTE, RULE, OR POLICY**

[BOR Policy 2:23](#) – Program and Curriculum Approval

[AAC Guideline 2.4](#) – Intent to Plan for a New Program

**BACKGROUND / DISCUSSION**

Dakota State University (DSU) requests permission to offer a AS program in Digital Accounting. The proposed program would provide students with a foundation of accounting acumen , as well as additional knowledge in technologies to meet the changing needs of the accounting industry. The proposed AS is stackable into the existing Bachelor of Business Administration degree, and the Bachelor of Science in Professional Accountancy. The AS degree prepares students for the workforce, or for further education in a bachelor’s degree program, giving students more flexibility. Graduates of the program would be prepared for entry-level roles in small to medium companies in a variety of departments such as accounting, management, human resources, and finance.

The Intent to Plan for this program was waived by the Executive Director, per AAC Guideline 2.4.

**IMPACT AND RECOMMENDATION**

DSU requests authorization to offer the program on campus and online. There are no new courses required for the proposed program. DSU does not request new state resources. DSU anticipates 18 enrolled students and 8 graduates within four years.

Board office staff recommends approval of the program.

**ATTACHMENTS**

Attachment I – New Program Request: DSU – AS in Digital Accounting

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**DRAFT MOTION\_20220622\_8-C(2):**

I move to authorize DSU to offer a AS in Digital Accounting, as presented.



## SOUTH DAKOTA BOARD OF REGENTS ACADEMIC AFFAIRS FORMS

### New Undergraduate Degree Program

Use this form to propose a new undergraduate degree program. An undergraduate degree program includes a new major, a new degree, or both. 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 Undergraduate Degree Program Form to the university website for review by other universities after approval by the Executive Director and Chief Academic Officer.

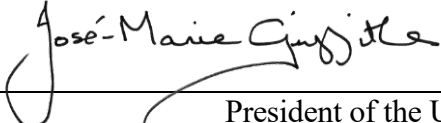
<b>UNIVERSITY:</b>	DSU
<b>MAJOR:</b>	Digital Accounting
<b>EXISTING OR NEW MAJOR(S):</b>	New
<b>DEGREE:</b>	Associate of Science
<b>EXISTING OR NEW DEGREE(S):</b>	Existing
<b>INTENDED DATE OF IMPLEMENTATION:</b>	Fall 2022
<b>PROPOSED CIP CODE:</b>	52.0302
<b>SPECIALIZATIONS:</b> <i>Note: If the new proposed program includes specific specializations within it, complete and submit a New Specialization Form for each proposed specialization and attach it to this form. Since specializations appear on transcripts, they require Board approval.</i>	None
<b>IS A SPECIALIZATION REQUIRED (Y/N):</b>	No
<b>DATE OF INTENT TO PLAN APPROVAL:</b>	Waived
<b>UNIVERSITY DEPARTMENT:</b>	College of Business and Info Systems
<b>BANNER DEPARTMENT CODE:</b>	DCBIS - 81
<b>UNIVERSITY DIVISION:</b>	Business
<b>BANNER DIVISION CODE:</b>	DBUSS

☒ **Please check this box to confirm that:**

- The individual preparing this request has read [AAC Guideline 2:9](#), which pertains to new undergraduate degree program 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.*

  
 \_\_\_\_\_  
 President of the University

3/16/2022  
 \_\_\_\_\_  
 Date

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

This major would provide students an opportunity to enter the business workplace with a two-year digital accounting degree with additional technology skills. Students with an Associate of Science in Digital Accounting would carry a foundation of accounting acumen with them into any industry. The accounting profession is increasingly digital, and this degree includes added technology courses to meet the changing needs of the accounting industry.

This associate degree is stackable into the existing Bachelor of Business Administration degrees and the Bachelor of Science in Professional Accountancy. This degree would not require any new courses but offer students additional opportunities.

**2. How does the proposed program relate to the university's mission and strategic plan, and to the current Board of Regents Strategic Plan 2014-2020?**

Under SDCL 13-59, the primary purpose of Dakota State University at Madison in Lake County is to provide instruction in business, and other related undergraduate and graduate programs.

The most recent DSU Strategic Plan includes goals that are directly related to this program request:

- Offer innovative and robust academic programs that link to our mission.
- Infuse innovative technology in the delivery of academic programs.
- Optimize undergraduate and graduate enrollments.

The proposed associate degree in Digital Accounting supports all these strategic directions for DSU. The proposed program aligns with the Board of Regents Strategic Plan 2014-2020, including but not limited to the following goals:

- Grow undergraduate and graduate degrees awarded.
- Encourage development of academic programs and certificates that align with existing and future state workforce needs.

**3. Describe the workforce demand for graduates of the program, including national demand and demand within South Dakota.**

According to BOR Policy 2:29, Definition of Credits and Related Institutional Requirements<sup>1</sup>, and the American Association of Community Colleges, the Associate of Science (AS) degree is a two-year degree to prepare students to transfer. This degree would seamlessly transfer into DSU's Bachelor of Business Administration degree and the Bachelor of Science in Professional Accountancy.<sup>2</sup> According to Peter M. Crosta & Elizabeth M. Kopko, students achieving a transferable associate degree had a positive impact on their probability of earning a bachelor's degree within four to six years.<sup>3</sup>

<sup>1</sup> SDBOR: Academic Affairs Guidelines. Programs and Curriculum: Guidelines and Procedures. 2020. 1.3

<sup>2</sup> American Association of Community Colleges. *The Associate Degree*. AACC Policy Statement 1998:2

<sup>3</sup> Community College Research Center. *Should Community College Students Earn an Associate Degree Before Transferring to a Four-Year Institution?* Appearing in the Research in Higher Education, vol. 57, no. 2. 2014.

The AS Digital Accounting degree provides flexible and immediate employment with further education opportunities. Graduates would be prepared for entry-level roles in small to medium companies with financial acumen in a variety of departments such as: accounting, management, human resources, and finance.

According to the AICPA, CPAs and potential CPAs have multiple career options including financial forensics, business valuation, personal financial planning, and IT consulting. In addition, non-profit and education industries provide opportunities.<sup>4</sup>

#### **4. How will the proposed program benefit students?**

Existing students could add this program as an additional credential to a bachelor's degree. New students with uncertainties about a four-year degree would begin with a solid two-year program that folds into, or stacks into, a business degree at DSU. This provides additional flexibility and employment opportunities. 100% of these courses are available online and could be delivered to students in rural areas and out of state.

According to the [BLS.gov](https://www.bls.gov) and the [Occupational Outlook](https://www.bls.gov/occupational-outlook) Accountants and Auditors expect 135,000 openings in 2020-2030 with a median income of \$73,560, with a 7% growth rate, which is higher than average.

#### **5. Program Proposal Rationale:**

##### **A. If a new degree is proposed, what is the rationale?**

Not applicable

##### **B. What is the rationale for the curriculum?**

The courses in this program are designed to prepare a student to enter the accounting and/or bookkeeping career with fundamental accounting skills and knowledge. The increasing use of software and technology in the accounting industry require students to have digital skills in spreadsheets and automated accounting systems. This major contains the general education block for an associate degree, the business block for an associate degree, and the specific accounting courses and technology courses necessary for the accounting industry. This program is directly stackable into the BS degree without any courses not used elsewhere and already taught, there will be no new courses associated with this degree. It allows students to have these “milestones” accomplished on their academic road toward a future BS degree.

##### **C. Demonstrate/provide evidence that the curriculum is consistent with current national standards.**

DSU's BBA degree is accredited with Accreditation Council for Business Schools and Programs (ACBSP) and the proposed curriculum aligns with their standards.<sup>5</sup>

<sup>4</sup> AICPA: CPA Career Paths. *Common Career Paths*. <https://us.aicpa.org/career/careerpaths.html>; Jan, 2022.

<sup>5</sup> ACBSP account program accreditation standards <https://acbsp.org/page/accreditation-type-accounting>

**D. Summary of the degree program (complete the following tables):**

<b>AS in Project Management</b>	<b>Credit Hours</b>	<b>Credit Hours</b>	<b>Percent</b>
System General Education Requirements	24*		
Subtotal, Degree Requirements		24	40%
Required Support Courses (not included above)	10		
Major Requirements	26		
Major Electives	0		
Subtotal, Program Requirements		36	60%
Free Electives	0	0	
Degree Total	60	60	100%

\*ECON 201 must be taken as one of the SGE Social Study required courses.

**Required Support Courses Outside the Major**

*(Not general education requirements)*

<b>Prefix</b>	<b>Number</b>	<b>Course Title</b>	<b>Prerequisite</b>	<b>Credit Hours</b>	<b>New (yes, no)</b>
CIS	207	Adv. Applications: Spreadsheets	CSC 105	1	No
CSC	105	Introduction to Computers		3	No
CSC	150	Computer Science I		3	No
ECON	202	Macroeconomics		3	No
Subtotal				10	

**Major Requirements**

<b>Prefix</b>	<b>Number</b>	<b>Course Title</b>	<b>Prerequisite</b>	<b>Credit Hours</b>	<b>New (yes, no)</b>
ACCT	210	Principles of Accounting I		3	No
ACCT	221	Principles of Accounting II	ACCT 210	3	No
ACCT	310	Intermediate Accounting I	ACCT 221	3	No
ACCT	311	Intermediate Accounting II	ACCT 310	3	No
ACCT		Elective		3	No
BADM	101	Survey of Business		3	No
BADM	220	Business Statistics	MATH 114	3	No
BADM	310	Business Finance	ACCT 211	3	No
CIS	210	QuickBooks I		1	No
CIS	211	QuickBooks II	CIS 210	1	No
Subtotal				26	

**Major Electives: List courses available as electives in the program. Indicate any proposed new courses added specifically for the major.**

<b>Prefix</b>	<b>Number</b>	<b>Course Title</b>	<b>Credit Hours</b>	<b>New (yes, no)</b>
		None		No
Subtotal			0	

## 6. Student Outcomes and Demonstration of Individual Achievement

### A. What specific knowledge and competencies, including technology competencies, will all students demonstrate before graduation?

Individual Student Outcome (Same as in the text of the proposal)	ACCT 210/211	ACCT 310/311	BADM 220	BADM 310
Produce accurate financial statements, including Income Statement, Balance Sheet, Statement of Cash Flows, and Owner's Equity using digital accounting tools	x	x		
Draw conclusions from the analysis of spreadsheet data and digital accounting tools to inform financial decisions.				x
Analyze the impact of economic issues on the business environment.			x	
Solve business problems using digital accounting tools		x		

Individual Student Outcome (Same as in the text of the proposal)	CIS 207	CIS 210/211	CSC 105/150	ECON 201/202
Produce accurate financial statements, including Income Statement, Balance Sheet, Statement of Cash Flows, and Owner's Equity using digital accounting tools	x	x	x	
Draw conclusions from the analysis of spreadsheet data and digital accounting tools to inform financial decisions.	x	x		
Analyze the impact of economic issues on the business environment.				x
Solve business problems using digital accounting tools	x	x		

### B. Are national instruments (i.e., examinations) available to measure individual student achievement in this field? If so, list them.

None

### C. How will individual students demonstrate mastery? Describe the specific examinations and/or processes used, including any external measures (including national exams, externally evaluated portfolios, or student activities, etc.). What are the consequences for students who do not demonstrate mastery?

Students will demonstrate mastery of course materials and the program with in-course tests, projects, simulations, and other instructor determined assessment tools. Students not achieving a passing grade of a course will repeat the course to earn credit. Program mastery will require students to earn a cumulative program GPA of 2.0 or higher. Students that do not achieve a 2.0 cumulative program GPA will retake WDF courses or take additional coursework until the program GPA is above 2.0.

To ensure this program meets academic rigor and maintains viability, the program will be assessed regularly. Internal data are collected by each faculty member with results accumulated by the Accreditation Coordinator. The Accreditation Coordinator summarizes the data and forwards to the faculty for analysis. The data is discussed at an open business faculty meeting. A written analysis is made for each program. Faculty make recommendations for program improvements. These are also recorded along with the analysis. Faculty then implement the proposed program improvements. The cycle is repeated each year. Prior to graduation, students will take the Associate-level DSU Business and Information Systems Exit Exam to measure the program outcomes and internal in-course assessment. There is no consequence to the student for the outcome of this exam. The data are forwarded to the faculty for analysis for program review. In addition, students are encouraged to, but not required to, take the QuickBooks Online User certification. Students taking and achieving the designation are recorded as part of the course outcomes.

**7. What instructional approaches and technologies will instructors use to teach courses in the program?**

Instructors will use projectors to display notes, slides, and other materials including interactive Notebook documents from their computers to the students. Classes taught online will have videos that stream synchronously or be recorded for later playback.

**8. Did the University engage any developmental consultants to assist with the development of the curriculum? Did the University consult any professional or accrediting associations during the development of the curriculum? What were the contributions of the consultants and associations to the development of curriculum?**

No, however, the development of this major follows the ACBSP accreditation standards.

**9. Are students enrolling in the program expected to be new to the university or redirected from other existing programs at the university? Complete the table below and explain the methodology used in developing the estimates (replace "XX" in the table with the appropriate year). If question 12 includes a request for authorization for off-campus or distance delivery, add lines to the table for off-campus/distance students, credit hours, and graduates.**

	Fiscal Years*			
	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>
<i>Estimates</i>	FY 22	FY 23	FY 24	FY 25
Students new to the university	2	4	6	8
Students from other university programs	0	0	0	0
Students off-campus or distance	2	2	2	2
Continuing students	0	4	6	8
=Total students in the program (fall)	4	10	14	18
Program credit hours (major courses)**	120	300	420	540
Graduates		4	6	8

\*Do not include current fiscal year.

\*\*This is the total number of credit hours generated by students in the program in the required or elective program courses. Use the same numbers in Appendix B – Budget.

The Bachelor's degree that this proposed major stacks into is Business (BBA in Business). The BBA major has five specializations, one of which is Accounting which has 14 students currently enrolled in that specialization. The B.S. in Professional Accountancy has 8 students currently enrolled. The AS in Digital Accounting will stack directly into the Project Management specialization. We anticipate at least four students will select the Associate of Science degree in the first year and enrollment to slowly increase in the future years.

**10. Is program accreditation available? If so, identify the accrediting organization and explain whether accreditation is required or optional, the resources required, and the University's plans concerning the accreditation of this program.**

Yes, Accreditation Council for Business Schools and Programs (ACBSP).

**11. Does the University request any exceptions to any Board policy for this program? Explain any requests for exceptions to Board Policy.**

No

**12. Delivery Location**

- 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 Center 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 online program)?**

	Yes/No	Intended Start Date
<b>On campus</b>	Yes	Fall 2022

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

	Yes/No	If Yes, identify delivery methods <i>Delivery methods are defined in <a href="#">AAC Guideline 5.5</a>.</i>	Intended Start Date
<b>Distance Delivery (online/other distance delivery methods)</b>	Yes	015	Fall 2022
<b>Does another BOR institution already have authorization to offer the program online?</b>	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 program through distance learning (e.g., as an online program)?**

	<b>Yes/No</b>	<b><i>If Yes, identify delivery methods</i></b>	<b><i>Intended Start Date</i></b>
<b>Distance Delivery (online/other distance delivery methods)</b>	No		Choose an item. Choose an item.

- 13. Cost, Budget, and Resources: Explain the amount and source(s) of any one-time and continuing investments in personnel, professional development, release time, time redirected from other assignments, instructional technology & software, other operations and maintenance, facilities, etc., needed to implement the proposed major. Address off-campus or distance delivery separately.**

The College of Business and Information System will use existing courses and faculty, so no additional budget sought. The university will not require additional instructional technology or software requirements to support this major. Advising assignments will be handled in accordance with established practices and will be handled by current faculty. For these reasons, the anticipated cost of this program is zero.

- 14. Is the university requesting or intending to request permission for a new fee or to attach an existing fee to the program (place an "X" in the appropriate box)? If yes, explain.**

☐ Yes      ☒ No

*Explanation (if applicable):*

- 15. New Course Approval: New courses required to implement the new undergraduate degree program may receive approval in conjunction with program approval or receive approval separately. Please check the appropriate statement:**

- ☐ YES,  
*the university is seeking approval of new courses related to the proposed program in conjunction with program approval. All New Course Request forms are included as Appendix C and match those described in section 5D.*
- ☒ NO,  
*the university is not seeking approval of all new courses related to the proposed program in conjunction with program approval; the institution will submit new course approval requests separately or at a later date in accordance with Academic Affairs Guidelines.*