

SOUTH DAKOTA BOARD OF REGENTS

Academic and Student Affairs
Consent

AGENDA ITEM: 8 – D (1)

DATE: June 22-23, 2022

SUBJECT

New Undergraduate Certificate Request – DSU – Digital Accounting

CONTROLLING STATUTE, RULE, OR POLICY

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

BACKGROUND / DISCUSSION

Dakota State University (DSU) requests authorization to offer an undergraduate certificate in Digital Accounting. The certificate would provide students an opportunity to expand their credentials with an emphasis in accounting knowledge, as well as knowledge in technology related to accountants and the accounting industry. The certificate would complement non-accounting business degrees, as well as non-business degrees. The certificate is designed to stack into the existing Bachelor of Business Administration, as well as the proposed AS in Accounting.

IMPACT AND RECOMMENDATION

DSU plans to offer the certificate in Digital Accounting on campus and online. DSU does not request new state resources. No new courses will be required.

Board office staff recommends approval.

ATTACHMENTS

Attachment I – New Certificate Request Form: DSU – Digital Accounting

DRAFT MOTION 20220622_8-D(1):

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



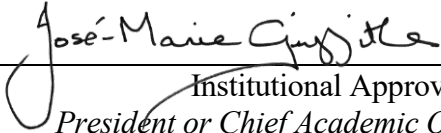
SOUTH DAKOTA BOARD OF REGENTS ACADEMIC AFFAIRS FORMS

New Certificate

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.

 _____ Institutional Approval Signature President or Chief Academic Officer of the University	1/19/2022 _____ Date
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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?

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.

3. 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

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-financial/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.

4. 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.

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

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 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.

6. Student Outcome and Demonstration of Individual Achievement.²

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.*

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

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

See above table.

7. Delivery Location.³

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., 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.

	Yes/No	Intended Start Date
On campus	Yes	Fall 2022

	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		Fall 2022
Does another BOR institution already have authorization to	No	If yes, identify institutions:	

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

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.

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