



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:	BHSU
TITLE OF PROPOSED CERTIFICATE:	Accounting Certificate
INTENDED DATE OF IMPLEMENTATION:	Fall 2021
PROPOSED CIP CODE:	52.0301
UNIVERSITY DEPARTMENT:	School of Business
BANNER DEPARTMENT CODE:	BSCB
UNIVERSITY DIVISION:	College of Business & Natural Sciences
BANNER DIVISION CODE:	6B

☒ **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.

Institutional Approval Signature

President or Chief Academic Officer of the University

Click here to enter a date
3/3/2021
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 is intended to provide students with a basic understanding of accounting and to expand their knowledge in areas such as individual income tax, budgeting and business decisions, Quickbooks and accounting software, accounting systems or nonprofit accounting. The certificate will be ideal for business majors and other majors who want to own and operate their own small business or who want to have a basic understanding of accounting.

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		

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.

Individuals with accounting knowledge are in demand by employers as evidenced in the information noted below. Basic accounting knowledge as provided in this certificate will also benefit those who want to own and operate their own businesses.

The U.S. Bureau of Labor Statistics indicates that jobs in the accounting sector are projected to grow “4 percent from 2019 to 2029, about as fast as the average for all occupations.”¹

The South Dakota Department of Labor and Regulations listed accounting as number 5 in its “Top 30 Hot Careers in SD 2018 - 2028”.²

¹ [U.S. Bureau of Labor Statistics](#)

² [South Dakota Department of Labor and Regulations](#)

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

- Business administration majors in all specializations other than accounting who want to add additional accounting expertise to enhance their skills and knowledge personally and professionally.
- Majors outside of the School of Business who want to own their own and operate their own business.
- Community members who would like to improve and enhance their knowledge of accounting for their personal or professional goals.

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?

The accounting certificate could be a stand-alone option for those seeking to increase their knowledge in accounting to advance in their current positions or to improve their understanding of areas such as tax or Quickbooks to help personally or in their own small businesses.

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.

The value-added credential would be beneficial for all of the business specializations other than accounting (management, marketing, human resource management, and economics) as well as other majors outside of the School of Business that would use the Certificate in Accounting to supplement their degrees and increase job opportunities in the marketplace.

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.

The courses required for the Accounting Certificate would also help a student to meet the requirements for the bachelor's degree in Business Administration in any of the specialization areas other than accounting.

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		3	No
ACCT	211	Principles of Accounting II	ACCT 210	3	No
ACCT	300/400	Accounting Elective	ACCT 211	3	No
ACCT	300/400	Accounting Elective	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.*

Students will have an increased understanding of the fundamentals of accounting and working knowledge of accounting practices, financial statements as well as the ability to apply the knowledge to their own businesses. Application of accounting knowledge will allow students to budget and manage financial resources more effectively in their own businesses and jobs.

Depending on the accounting electives chosen, students will develop competencies in Quickbooks software application and use, individual income tax preparation, budgeting and financial analysis.

- 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					
	<i>EXAMPLE</i> SPCM 101	Prefix & Number	Prefix & Number	Prefix & Number	Prefix & Number	Prefix & Number
<i>EXAMPLE:</i> Demonstrate effective oral and written communication	X					
Recognize commonly used financial statements, their components and how information from business transactions flows into the statements.	X	*ACCT 210	ACCT 361	ACCT 460	ACCT electives	
Demonstrate knowledge of preparation of financial statements in accordance with Generally Accepted Accounting Principles through analysis and synthesis of information.	X	*ACCT 210	ACCT 460	ACCT electives		
Demonstrate knowledge of internal controls over cash and identify missing or ineffective controls and the risks involved.	X	*ACCT 210	ACCT electives			
Identify characteristics of partnerships and account for partnership transactions.	X	*ACCT 211	ACCT electives			
Understand the components of the statement of cash flows and the significance of the information presented.	X	*ACCT 211	ACCT electives			
Use basic financial statement analysis tools such as ratios and other methods to evaluate financial performance	X	*ACCT 211	ACCT 460	ACCT electives		
Demonstrate development of values including the role of accounting in society and business ethics.	X	*ACCT 210	*ACCT 211	ACCT 460	ACCT electives	
Identify and define types of costs and effectively use cost volume profit analysis to understand and make business decisions.	X	*ACCT 211	ACCT 460	ACCT electives		
Learn relevant financial accounting career skills, applying quantitative and qualitative knowledge to future career in business.	X	*ACCT 210	*ACCT 211	ACCT 361	ACCT 430	ACCT electives
Learn relevant managerial accounting career skills, applying quantitative and qualitative knowledge to future career in business.	X	*ACCT 211	ACCT 460	ACCT electives		

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., 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)?**

	Yes/No	Intended Start Date
On campus	Yes	Fall 2021

	Yes/No	If Yes, list location(s)	Intended Start Date
Off campus	Yes	BHSU Rapid City	Fall 2021

	Yes/No	<i>If Yes, identify delivery methods</i> <i>Delivery methods are defined in AAC Guideline 5.5.</i>	<i>Intended Start Date</i>
Distance Delivery (online/other distance delivery methods)	No		Choose an item. Choose an item.
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	<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.

10. Additional Information: *Additional information is optional. Use this space to provide pertinent information not requested above. Limit the number and length of additional attachments. Identify all attachments with capital letters. Letters of support are not necessary and are rarely included with Board materials. The University may include responses to questions from the Board or the Executive Director as appendices to the original proposal where applicable. Delete this item if not used.*