



SOUTH DAKOTA BOARD OF REGENTS ACADEMIC AFFAIRS FORMS

New Baccalaureate Degree Minor

Use this form to propose a new baccalaureate degree minor (the minor may include existing and/or new courses. An academic minor within a degree program enables a student to make an inquiry into a discipline or field of study beyond the major or to investigate a particular content theme. Minors provide a broad introduction to a subject and therefore develop only limited competency. Minors consist of a specific set of objectives achieved through a series of courses. Course offerings occur in a specific department or may draw from several departments (as in the case of a topical or thematic focus). In some cases, all coursework within a minor proscribed; in others cases, a few courses may form the basis for a wide range of choices. Regental undergraduate minors typically consist of 18 credit hours. Proposals to establish new minors as well as proposals to modify existing minors must recognize and address this limit. 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 Baccalaureate Degree Minor Form to the university website for review by other universities after approval by the Executive Director and Chief Academic Officer.

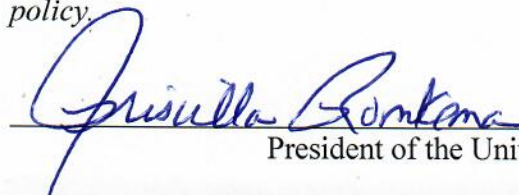
UNIVERSITY:	BHSU
TITLE OF PROPOSED MINOR:	Accounting Minor
DEGREE(S) IN WHICH MINOR MAY BE EARNED:	Bachelor of Science
EXISTING RELATED MAJORS OR MINORS:	Business Administration – Specialization in Accounting Professional Accountancy
INTENDED DATE OF IMPLEMENTATION:	Fall 2021
PROPOSED CIP CODE:	52.0301
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:**

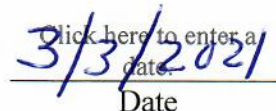
- The individual preparing this request has read [AAC Guideline 2.8](#), which pertains to new baccalaureate degree minor requests, and that this request meets the requirements outlined in the guidelines.
- This request will not be posted to the university website for review of the Academic Affairs Committee 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



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. Do you have a major in this field (*place an "X" in the appropriate box*)? ☒ ☐
Yes No

2. If you do not have a major in this field, explain how the proposed minor 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		

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

The accounting minor will give students the opportunity to gain a concentration of knowledge in accounting and to potentially specialize in either taxation or auditing. This is an excellent complement to a wide variety of other degrees that require or recommend a minor such as psychology, photography or SDSMT students wishing to add business knowledge to their degrees.

4. How will the proposed minor benefit students?

An accounting minor will provide students with information necessary to give them an edge when applying for jobs. There are many times when multiple applicants with the same degree are applying for a job. A minor in accounting can help provide the applicant with the additional knowledge that helps them to emerge as the better job candidate. Many employers specifically request applicants with accounting background for non-accounting jobs.

For anyone who wants to start their own business, they will need to know the basics of accounting and how to run their operations. A minor in accounting will help provide the groundwork to understanding the financial side of being an entrepreneur.

An accounting minor will complement many degree areas and helps to prepare students for a wide variety of financial situations they will face in their jobs or in the businesses they own.

5. Describe the workforce demand for graduates in related fields, including national demand and demand within South Dakota. 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. 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

6. Provide estimated enrollments and completions in the table below and explain the methodology used in developing the estimates (*replace “XX” in the table with the appropriate year*).

	Fiscal Years*			
	1 st	2 nd	3 rd	4 th
<i>Estimates</i>	FY 22	FY 23	FY 24	FY 25
Students enrolled in the minor (fall)	5	7	10	10
Completions by graduates	3	5	7	10

*Do not include current fiscal year.

7. What is the rationale for the curriculum? Demonstrate/provide evidence that the curriculum is consistent with current national standards.

Ten schools were used as comparisons for the curriculum choices. Comparisons were made to schools in South Dakota and to peer and aspirant schools designated by the School of Business AACSB accreditation. Two schools did not have accounting minors. The other eight programs ranged from 16 credit hours to 27 credit hours in the minor. All of the programs include the same three required classes (or their equivalent) as in the BHSU proposed minor. Most of the programs have at least two electives consisting of upper level accounting courses. The proposed BHSU accounting minor will have three upper level accounting electives so it is consistent with these programs. Two programs specifically designate all of the classes required in the minor. Based on this information, the proposed BHSU accounting minor is consistent with national standards.

8. Complete the tables below. Explain any exceptions to Board policy requested.

Minors by design are limited in the number of credit hours required for completion. Minors typically consist of eighteen (18) credit hours, including prerequisite courses. In addition, minors typically involve existing courses. If the curriculum consists of more than eighteen (18) credit hours (including prerequisites) or new courses, please provide explanation and justification below.

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

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

A. Distribution of Credit Hours

[Insert title of proposed minor]	Credit Hours	Percent
Requirements in minor	9	50%
Electives in minor	9	50%
Total	18	100%

B. Required Courses in the Minor

Prefix	Number	Course Title (add or delete rows as needed)	Prerequisites for Course Include credits for prerequisites in subtotal below.	Credit Hours	New (yes, no)
ACCT	210	Principles of Accounting I	None	3	No
ACCT	211	Principles of Accounting II	ACCT 210	3	No
ACCT	310	Intermediate Accounting I	ACCT 211	3	No
Subtotal				9	

9. Elective Courses in the Minor: List courses available as electives in the program. Indicate any proposed new courses added specifically for the minor.

Prefix	Number	Course Title (add or delete rows as needed)	Prerequisites for Course Include credits for prerequisites in subtotal below.	Credit Hours	New (yes, no)
**Students will choose 3 of the following courses to complete the minor.					
ACCT	311	Intermediate Accounting II	ACCT 310	3	No
ACCT	360	Accounting Information Systems	ACCT 211	3	No
ACCT	361	Accounting Computer Applications	ACCT 211	3	No
ACCT	430	Income Tax Accounting	ACCT 211	3	No
ACCT	431	Advanced Income Tax	ACCT 430	3	No
ACCT	450	Auditing	ACCT 311	3	No
ACCT	454	Advanced Auditing and Assurance	ACCT 450	3	No
ACCT	460	Managerial Accounting	ACCT 211	3	No
ACCT	470	Non-profit Accounting	ACCT 211	3	No
ACCT	480	Advanced Accounting	ACCT 311	3	No
Subtotal				9	

- A. What are the learning outcomes expected for all students who complete the minor? How will students achieve these outcomes?** *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					
	EXAMPLE SPCM 101	Prefix & Number	Prefix & Number	Prefix & Number	Prefix & Number	Prefix & Number
EXAMPLE: Demonstrate effective oral and written communication	X					
Prepare financial statements in accordance with Generally Accepted Accounting Principles through analysis and synthesis of information.	X	*ACCT 210	*ACCT 211	*ACCT 310	ACCT 311	ACCT 480
Prepare statement of cash flows and interpret the results of the statement.	X	*ACCT 211	*ACCT 310	ACCT 311	ACCT 470	
Apply critical and analytical decision-making skills to accounting issues.	X	*ACCT 310	ACCT 311	ACCT 450 ACCT 454	ACCT 460	ACCT 480
Effectively use emerging accounting and business information technology.	X	*ACCT 310	ACCT 311	ACCT 360	ACCT 361	ACCT 430 ACCT 431
Research technical accounting issues.	X	*ACCT 310	ACCT 311	ACCT 430 ACCT 431	ACCT 450 ACCT 454	ACCT 480
Demonstrate knowledge and understanding of internal controls and identify missing or ineffective controls and the risks involved.		*ACCT 210	*ACCT 310	ACCT 450	ACCT 454	ACCT 460 ACCT 470
Effectively use cost volume profit analysis to understand and make strategic business decisions.	X	*ACCT 211	ACCT 460			
Analyze ethical issues: identify ethical issues in an accounting/management context, critically apply ethical reasoning to an accounting/management situation, choose an appropriate course of action based on professional ethical standards, and evaluate multiple stakeholders' perspectives in the accounting/management situation.	X	*ACCT 210	*ACCT 211	*ACCT 310 ACCT 311 ACCT 430 ACCT 431	ACCT 450 ACCT 454 ACCT 460	ACCT 470 ACCT 480
Demonstrate relevant financial accounting career skills, applying quantitative and qualitative knowledge to future career in business.	X	*ACCT 310 ACCT 311	ACCT 360 ACCT 361	ACCT 430 ACCT 431	ACGT 450 ACCT 454	ACCT 460 ACCT 470 ACCT 480
Demonstrate relevant managerial accounting career skills, applying quantitative and qualitative knowledge to future career in business.	X	*ACCT 211	ACCT 460			

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

10. What instructional approaches and technologies will instructors use to teach courses in the minor? *This refers to the instructional technologies and approaches used to teach courses and NOT the technology applications and approaches expected of students.*

Instructional approaches used to teach courses in the minor are the same as classes taught in the major which include lecture, discussion, problem solving and practical application of accounting information and calculations. Technologies include classroom technologies and software that provides practical application and experience to students to prepare them for their future jobs.

11. 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 online 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	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)	No		Choose an item. Choose an item.
Does another BOR institution already have authorization to offer the program online?	Yes	If yes, identify institutions: Northern State University	

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

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

- 12. Does the University request any exceptions to any Board policy for this minor? Explain any requests for exceptions to Board Policy. If not requesting any exceptions, enter "None."**

None.

- 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 minor. Address off-campus or distance delivery separately.**

This minor will not have any one-time costs or continuing investments. All of the courses in the minor are currently in the accounting major so no new resources or investments are required. The program will be marketed with the accounting program so no new costs will be required other than an update to any marketing materials and the BHSU website information. The minor should increase numbers in the courses and provide additional revenue.

- 14. New Course Approval: New courses required to implement the new minor may receive approval in conjunction with program approval or receive approval separately. Please check the appropriate statement (place an "X" in the appropriate box).**

☐ 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 7.

☒ 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.

- 15. 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.*

There have been several requests for an accounting minor in the last few years from students in various areas. This minor does not require any new courses to be developed and is a cost effective enhancement to BHSU programming while providing an excellent opportunity for students to add this beneficial minor to their degree program.