



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 Certificate
INTENDED DATE OF IMPLEMENTATION:	Fall 2023
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.



Institutional Approval Signature

President or Chief Academic Officer of the University

2/2/2023

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 make strategic financial decisions. Every business, organization, and nonprofit needs to manage their money, maintain accurate records, and comply with federal regulations. The Accounting certificate is designed for aspiring and existing entrepreneurs or managers as well as anyone planning to be self-employed.

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

NSU is looking to expand its education options for local entrepreneurs via the Northern Innovation and Startup Center, developed through a partnership with the Aberdeen Development Corporation and the Center on Rural Innovation. An accounting certificate is ideal for entrepreneurs to effectively launch their ideas and, in turn, grow businesses, the economy, and career opportunities in northeastern South Dakota.

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 an accounting certificate may not be planning to enter the accounting field, the skills they acquire will be in high demand and of great benefit to them.

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

The intended audience is aspiring and existing entrepreneurs or managers, anyone planning to be self-employed, and non-accounting or finance majors including non-business students from across campus, as well as community members.

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?

Yes. 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 an accounting certificate may not be planning to enter the accounting field, the skills they acquire will be in high demand and of great benefit to them.

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. All business majors excluding Accounting and Finance. Students in a variety of majors could benefit from adding this certificate, particularly students in the following majors offered at Northern State University:

- | | |
|------------------|-------------------------------|
| Criminal Justice | Political Science |
| Education | Physical and Natural Sciences |
| Fine Arts | Sociology |
| History | Sports Marketing |

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 the B.S. in Accounting. All 12 credits from the certificate could be applied to the program.

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 <i>(add or delete rows as needed)</i>	Prerequisites for Course	Credit Hours	New
--------	--------	---	--------------------------	--------------	-----

			<i>Include credits for prerequisites in subtotal below.</i>		(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. (Information Literacy)

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

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
Distance Delivery (online/other distance delivery methods)	Yes	Online	Fall 2023

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.*