



SOUTH DAKOTA BOARD OF REGENTS
ACADEMIC AFFAIRS FORMS
Authority to Offer an Existing Course

NSU

Institution

School of Business

Division/Department

Erin Foubert

10/15/2026

Institutional Approval Signature

Date

1. Is this a request to offer an existing common course or an existing unique course (approval will change course status from unique to common)?

Common Course

☐

Unique Course

☒

2. Provide the complete description as it appears in the system database including pre-requisites and co-requisites.

Prefix & No.	Course Title	Credits
ACCT 740	Advanced Accounting Theory	3

Course Description

This course is an investigation of the conceptual framework that surrounds accounting practices. Emphasis is placed on understanding the reason accountants use the methodologies of GAAP as opposed to other possible methods of reporting or recording.

Pre-requisites or Co-requisites (add lines as needed, make sure to copy boxes in Pre-req and Co-req cells)

Prefix & No.	Course Title	Pre-req	Co-req

3. Universities currently offering this course, or any equated courses (place an "X" in the appropriate boxes): Please consult any universities indicated below, and attach correspondence with the campus response. Communication and approval should include the Provost's office at the universities currently offering the course.

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BHSU

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DSU

☐

NSU

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SDSMT

☐

SDSU

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USD

4. Does Offering the Course Create FTE Implications? (Yes or **No**)

If no, Replacement of ____ (prefix, number, course name, credits) (deletion form attached)

Effective Date of Deletion:

5. Does Offering the Course Create Schedule Management Implications? (Yes or **No**)

Explain: The current faculty are able to teach this course.

6. Existing program(s) in which course will be offered: Accounting Analytics (MS and accelerated program)

7. CIP Code for the course: 270305

8. Is the university currently authorized to use the course prefix (i.e., the prefix is used for a minimum of 6 courses, not counting x9x courses)? (Yes or No)

If the university is not authorized to use the current prefix, please indicate the prefix your university will use for the course, which will be equated to the requested course. The university must be approved to use this prefix.:

(Note: If the institution wishes to offer the course with the current prefix, but is not authorized to do so, AAC Guidelines Form 2.4.1.H – New' Prefix Request Form must be submitted along with this request.)

9. Proposed instructional method by this university: (R) Lecture

10. Proposed delivery method by this university: X01 Face-to-Face (F2F); X02 HyFlex; X03 HyFlex Synchronous; X15 Online Asynchronous; X18 Online Synchronous

11. University Dept. Code: 5B
Banner Department Code: NABF

12. Authority to offer effective beginning in what term? Fall 2027

13. Section Restriction: N/A

USD Approval attached:

From: [Freeburg, Beth](#)
To: [Bockorny, Kristi](#)
Cc: [Fouberg, Erin H \(NSU\)](#)
Subject: RE: Request Authority to Offer BADM 761
Date: Friday, May 8, 2026 4:39:21 PM
Attachments: [image001.png](#)

CAUTION: This email originated from outside of NSU. Do not click links or open attachments unless you recognize the sender and know the content is safe. DO NOT provide your username and password.

Dear Dr. Bockorny,

Thank you for sharing this update and for keeping us informed. I appreciate your outreach and the details regarding NSU's plans for ACCT 740. I hope you are having a productive and smooth end to your semester.

Beth

Elizabeth McKay Freeburg, Ed.S., Ph.D.
Associate Provost and Dean of the Graduate School

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