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| S:\Communications\Logos and photos\SDBORLogos\final_sdbor_webreadyBW_trans.gif | **SOUTH DAKOTA BOARD OF REGENTS**  ACADEMIC AFFAIRS FORMS |
| Authority to Offer an Existing Course |
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| **DSU** |  | **College of BIS** |
| **Institution** |  | **Division/Department** |

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| C:\Users\slaughts\AppData\Local\Microsoft\Windows\INetCache\Content.Word\Dr. McKay Signature.jpg |  | 2/1/2018 |
| **Institutional Approval Signature** |  | **Date** |

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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)?**

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| Common Course |  |
| Unique Course |  |

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

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| --- | --- | --- | --- |
| **Prefix & No.** | **Course Title** | | **Credits** |
| ACCT 480 | Advanced Accounting | | 3 |
| **Course Description** | |  | |
| Studies special accounting problems relating to the preparation of combined and consolidated financial statements, partnership accounting, and foreign exchange transactions and translations. | | | |

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

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| --- | --- | --- | --- |
| **Prefix & No.** | **Course Title** | **Pre-req** | **Co-req** |
| ACCT 311 | Intermediate Accounting II | Yes | Choose an item. |

1. **Universities currently offering this course (*place an “X” in the appropriate boxes*):**

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|  | BHSU |  | DSU |  | NSU |  | SDSMT |  | SDSU |  | USD |

The three universities were contacted concerning DSU sharing of this course. We heard back from NSU who indicated no concerns. We have not heard back from BHSU or USD.

1. **Does Offering the Course Create FTE Implications? No**

This course is an elective and so it will not be offered every semester. Therefore, no additional FTEs are needed.

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| **If no**, Replacement of | |  | | (deletion form attached) | | | |
|  | | (prefix, number, name of course, credits) | |  | |  |
|  | Effective Date of Deletion: | | Click here to enter a date. | | | |
|  | | | | | | |
| **5. Does Offering the Course Create Schedule Management Implications?** | | | | | | No | | | |
| **Explain:** Because this is an elective course, it will not be taught every semester but will be included in the rotation schedule as an every-other-year course. | | | | | | | | | |

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| **6. Existing program(s) in which course will be offered:** | | Elective for BBA, Accounting, and Professional Accountancy programs |
|  |  | |
| **7. CIP Code for the course:** | 52.0301 | |

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| **8. Proposed instructional method by this university:** | Lecture |

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| **8. Proposed delivery method by this university:** | 001 Face-to-Face Term Based Instruction and/or 018 online |

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| **9. University Dept. Code:** | DBUSS |

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| **10. Authority to offer effective beginning in what term?** | Summer 2018 |

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| **11. Section Restriction:** | None |