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|  | **SOUTH DAKOTA BOARD OF REGENTS**  ACADEMIC AFFAIRS FORMS |
| Substantive Program Modification Form |
|  |  |

Use this form to request minor changes in existing programs (majors, minors, certificates, or specializations).

|  |  |
| --- | --- |
| **UNIVERSITY:** | DSU |
| **CURRENT PROGRAM DEGREE:** | **Bachelor of Science** |
| **CURRENT PROGRAM MAJOR/MINOR:** | **Professional Accountancy** |
| **CURRENT SPECIALIZATION** *(If applicable)***:** | **None** |
| **CIP CODE:** | **520301** |
| **UNIVERSITY DEPARTMENT:** | **Business** |
| **BANNER DEPARTMENT CODE:** | **DBUSS** |
| **UNIVERSITY COLLEGE:** | **College of Business and Information Systems** |
| **BANNER COLLEGE CODE:** | **DBIS 8I** |

**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.*

|  |  |  |
| --- | --- | --- |
| Text, letter  Description automatically generated |  | 2/2/2023 |
| Vice President of Academic Affairs or  President of the University |  | Date |

|  |
| --- |
|  |

1. **This modification addresses a change in (*place an “X” in the appropriate box*):**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Total credits required within the discipline |  | Total credits of supportive course work |
|  |  |  |  |
|  | Total credits of elective course work |  | Total credits required for program |
|  |  |  |  |
|  | Program name |  | Existing specialization |
|  |  |  |  |
|  | CIP Code |  | Other (explain below) |
|  | Modification requiring Board of Regents approval  *Must have prior approval from Executive Director or designee* | | |

1. **Effective date of change: 5/8/2023**
2. **Program Degree Level (*place an “X” in the appropriate box*):**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Associate |  | Bachelor’s |  | Master’s |  | Doctoral |  |

1. **Category (*place an “X” in the appropriate box*):**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Certificate |  | Specialization |  | Minor |  | Major |  |

1. **If a name change is proposed, the change will occur (*place an “X” in the appropriate box*):**

|  |  |
| --- | --- |
|  | On the effective date for all students |

|  |  |
| --- | --- |
|  | On the effective date for students new to the program (enrolled students will graduate from existing program) |
|  |

|  |  |
| --- | --- |
| **Proposed new name:** |  |
|  | *Reminder: Name changes may require updating related articulation agreements, site approvals, etc.* |

1. **Is the program being modified associated with a current articulation agreement?**

|  |  |  |  |
| --- | --- | --- | --- |
| Yes |  | No |  |

* 1. **If yes, will the articulation agreement need to be updated with the partner institution following the approve of the program change? Please explain:**

1. **Primary Aspects of the Modification (*add lines or adjust cell size as needed*):**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *Existing Curriculum –*  *Professional Accountancy Major* | | | | *Proposed Curriculum –*  *Professional Accountancy Major (highlight changes)* | | | | | |
| **Pref.** | **Num.** | **Title** | **Cr.**  **Hrs.** |  | **Pref.** | | **Num.** | **Title** | **Cr. Hrs.** |
| General Education\* | | | 27 |  | General Education\* | | | | 27\* |
| \*Majors must take ECON 201 as part of the system-wide general education requirement. | | | |  | \*Majors must take ECON 201 as part of the system-wide general education requirement. | | | | |
| ECON | 201 | Principles of Accounting I\* | 3 |  | ECON | | 201 | Principles of Accounting I\* | 3 |
|  |  |  |  |  |  | |  |  |  |
| Required Business Courses | | | 42 |  | Required Business Courses | | | | 42 |
| Required Information System Courses | | | 20 |  | Required Information Systems Courses | | | | 20 |
|  | | |  |  |  | | | |  |
| Required Accounting Courses | | | 33 |  | Required Accounting Courses | | | | 39 |
| ACCT | 210 | Principles of Accounting I | 3 |  | ACCT | | 210 | Principles of Accounting I | 3 |
| ACCT | 211 | Principles of Accounting II | 3 |  | ACCT | | 211 | Principles of Accounting II | 3 |
| ACCT | 305 | Analysis of Financial Statements | 3 |  | ACCT | | 305 | Analysis of Financial Statements | 3 |
| ACCT | 305 | Analysis of Financial Statements | 3 |  | ACCT | | 305 | Analysis of Financial Statements | 3 |
| ACCT | 310 | Intermediate Accounting I | 3 |  | ACCT | | 310 | Intermediate Accounting I | 3 |
| ACCT | 311 | Intermediate Accounting II | 3 |  | ACCT | | 311 | Intermediate Accounting II | 3 |
| ACCT | 320 | Cost Accounting | 3 |  | ACCT | | 320 | Cost Accounting | 3 |
| ACCT | 360 | Accounting Systems | 3 |  | ACCT | | 360 | Accounting Systems | 3 |
| ACCT | 430 | Income Tax Accounting | 3 |  | ACCT | | 430 | Income Tax Accounting | 3 |
| ACCT | 431 | Advanced Income Tax | 3 |  | ACCT | | 431 | Advanced Income Tax | 3 |
| ACCT | 450 | Auditing | 3 |  | ACCT | | 450 | Auditing | 3 |
| ACCT | 470 | Non-Profit Accounting | 3 |  | ACCT | | 470 | Non-Profit Accounting | 3 |
|  |  |  |  |  | ACCT | | 475 | Data Analytics for Accountants | 3 |
|  |  |  |  |  | ACCT | | 478 | Tax Compliance and Planning | 3 |
|  |  |  |  |  |  | |  |  |  |
| Elective | | | 25 |  | Elective | | | | **19** |
| Total number of hours required for major, minor, or specialization | | |  |  | | Total number of hours required for major, minor, or specialization | | |  |
| Total number of hours required for degree | | | 150 |  | | Total number of hours required for degree | | | 150 |

1. **Explanation of the Change:**

The Certified Public Accounting exam is going through major changes effective in January of 2024. DSU will need to add two courses to the required accounting classes. These classes are Data Analytics for Accountants and Tax Compliance and Planning.

In order to prepare the professional accounting students for the Certified Public Accounting exam, they will need these classes and related knowledge in order to improve the student’s performance and/or pass the Certified Public Accounting exam.

The Certified Public Accounting exam is changing from four core knowledge areas to three core models plus a requirement of selecting a discipline from three disciplines. The disciplines directly relate to the new classes that DSU needs to offer (Data Analytics for Accountants and Tax Compliance and Planning).