



**SOUTH DAKOTA BOARD OF REGENTS
ACADEMIC AFFAIRS FORMS**

Substantive Program Modification Form

UNIVERSITY:	SDSU
CURRENT PROGRAM DEGREE:	Minor
CURRENT PROGRAM MAJOR/MINOR:	Accounting
CURRENT SPECIALIZATION:	N/A
CIP CODE:	30.1601
UNIVERSITY DEPARTMENT:	Ness School of Management and Economics
BANNER DEPARTMENT CODE:	SSME
UNIVERSITY COLLEGE:	College of Arts, Humanities and Social Sciences
BANNER COLLEGE CODE:	3S

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.

Dennis D. Hedge

Vice President of Academic Affairs or
President of the University

4/28/2023

Date

1. This modification addresses a change in:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Total credits required within the discipline | <input type="checkbox"/> Total credits of supportive course work |
| <input type="checkbox"/> Total credits of elective course work | <input checked="" type="checkbox"/> Total credits required for program |
| <input type="checkbox"/> Program name | <input type="checkbox"/> Existing specialization |
| <input type="checkbox"/> CIP Code | <input type="checkbox"/> Other (explain below) |
| <input type="checkbox"/> Modification requiring Board of Regents approval | |

Must have prior approval from Executive Director or designee

2. Effective date of change: 2023-2024 Academic Year

3. Program Degree Level:

Associate ☐ Bachelor's ☒ Master's ☐ Doctoral ☐

4. Category:

Certificate ☐ Specialization ☐ Minor ☒ Major ☐

5. If a name change is proposed, the change will occur:

☐ 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:

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

Yes ☐ No ☒

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

7. Primary Aspects of the Modification:

<i>Existing Curriculum</i>				<i>Proposed Curriculum (highlight changes)</i>			
Pref.	Num.	Title	Cr. Hrs.	Pref.	Num.	Title	Cr. Hrs.
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	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	430	Income Tax Accounting	3	ACCT	430	Income Tax Accounting	3
ECON	201	Principles of Microeconomics (3)	3	ECON	201	Principles of Microeconomics (3)	3
OR				OR			
ECON	202	Principles of Macroeconomics (3)	3	ECON	202	Principles of Macroeconomics (3)	3
				Select one of the following four courses:			
				ACCT	311	Intermediate Accounting II	3
				ACCT	360	Accounting Systems	3
				ACCT	450	Auditing	3
				BADM	459	Analytics	3
Total number of hours required for minor			21	Total number of hours required for minor			18

8. Explanation of the Change:

The Ness School of Management and Economics has identified the following changes to the Accounting Minor:

- Moved ACCT 311 Intermediate Accounting II from a required course into a list of optional courses.
- Added ACCT 360 Accounting Systems (new common course), ACCT 450 Auditing, and BADM 459 Analytics (new common course) to the list of optional courses.
- Removed choice of ECON 201 Principles of Microeconomics/ECON 202 Principles of Macroeconomics as a requirement.

These changes are being made to bring the accounting minor into alignment with the current industry standards brought forth by the American Institute of CPAs (AICPA) and National Association of State Boards of Accountancy (NASBA) in the forthcoming CPA Evolution Model Curriculum.

The removal of the economics principles courses decreases the number of credits from 21 to 18 to comply with SDBOR standards.