

Use this form to request authorization to plan a new baccalaureate major, associate degree program, or graduate program; formal approval or waiver of an Intent to Plan is required before a university may submit a related full proposal request for a new program. The Executive Director and/or their designees may request additional information. After the university President approves the Intent to Plan, submit a signed copy to the Executive Director through the System Academic Officer through the proper process. Only post the Intent to Plan to the university website for review by other universities after approval by the Executive Director, System Academic Officer or designee. This form is meant to capture critical elements for stakeholders to review prior to a full proposal.

University SDSU - South Dakota State University

Degree B : Bachelor

Name of Major X999 : New Major Requested

Accounting

No

Specialization Required?

Note: If the new proposed program includes specific specializations within it, complete and submit a New Specialization Form for each proposed specialization and attach it to this form. Since specializations appear on transcripts, they require Board approval.

College/Department

3S : SDSU Arts/Humanities/Soc Sci/SSME : Ness School
Mgmt/Econ

Intended Date of Full Proposal Fall 2024

Planned CIP Code 52.0301

Program Description

1. Provide the working program description that may appear in the university catalog.

The B.A. and B.S. in Accounting provides students with advanced training in accounting, including managerial, financial, cost, and income tax accounting. With a major in accounting, graduates will find careers in a variety of fields. While some accounting graduates are working as Certified Public Accountants (CPAs), some are in related fields such as auditors, financial analysts, business analysts, credit analysts, investment analysts, financial planners, bankers, loan officers, corporate finance support positions, corporate audit functions, tax examiners, tax managers, insurance underwriters, and entrepreneurs.

Strategic Impact

2. Describe how the program fits in with the institutional mission, strategic plan, existing institutional program array, and academic priorities.

SDBOR Policy 1.2.5 states South Dakota State University's mission is to offer academic programs in the liberal arts and sciences and professional education in agriculture, education, engineering, home economics, business economics, nursing, and pharmacy. The Ness School of Management and Economics at SDSU offers a high-quality minor in Accounting that, when stacked onto a major in Business Economics, Agricultural Business, or Entrepreneurial Studies, mirrors the requirements of an accounting major at most business schools. The proposed B.A. and B.S. in Accounting will combine SDSU's strong accounting coursework with its existing management and economics core to allow students in the program to transcript their program in an Accounting major and provide the solid foundation that will prepare students well for a variety of positions in private or public business and industry.

As the state's Land Grant university, South Dakota State University has a unique connection with rural communities and, in particular, with the small businesses throughout the state. Thus, SDSU is strategically positioned to provide educational opportunities that will strengthen the labor force and economy of the rural areas throughout the state.

In October 2017 the SDBOR approved the Business Economics major at SDSU. At that time, the motion to approve the new program proposal for a B.A. and B.S. in Business Economics included limitations on SDSU offering additional programs in the field of business, including but not limited to finance, marketing, and business administration. SDSU is now requesting authorization to offer the major in accounting in order to respond to critical workforce needs of the state of South Dakota, as highlighted in Governor Noem's "Freedom Works Here" campaign, and in support of SDBOR strategic goals and initiatives. In addition, authorization to offer the major in accounting at SDSU will ensure the university's graduates are positioned to address industry workforce needs amid credentialing changes in the accounting profession.

Based on a report published in April 2021 by EMSI and commissioned by the South Dakota Board of Regents, graduates of undergraduate programs in accounting will become increasingly necessary in the state. The report's authors identified accountants, auditors, financial managers, and financial analysts - typically graduates of an accounting program - as professions in which labor demand would most exceed labor supply, namely, undergraduates trained and credentialed in accounting programs. In the report, accountants and auditors appear at the top of a list of programs of opportunity at the bachelor's degree level for SDBOR universities. Moreover, programs in accounting appear at number 4 on a list of top-10 bachelor's degree level programs at SDBOR universities with a gap, where the gap measures annually the projected number of job openings less the projected number of individuals completing SDBOR-delivered programs in accounting. The South Dakota Certified Public Accountants society and the SDBOR Employment Projections Dashboard report these gaps as well.

The EMSI report outlines a clear need for more finance and accounting education in South Dakota. When job openings are compared to the state's supply of educational program completions, the analysis determines how well SDBOR university program offerings satisfy South Dakota's workforce demand. Accountants and auditors are singled out as the single biggest need for new programs in South Dakota, appearing at the top of the list of "Programmatic Areas of Opportunity at the bachelor's degree level for SDBOR Universities"[1] In addition, accounting is listed as the #4 program in the "Top 10 Bachelor's Degree Level Programs at SDBOR Universities with a Gap" (the gap measures the projected annual job openings minus SDBOR annual completions).[2]

According to the EMSI report "Each SDBOR university should examine the occupations for institutional fit and whether an existing program can be adjusted to teach the skills related to the occupation or expand a current program training for the occupation to help meet the unmet annual need." We believe that SDSU is uniquely positioned to fill this gap as we are currently training accountants but are not recognized as such in the EMSI report because we do not have a transcribed major in accounting. (Minors and certificates were not included in the EMSI analysis.) The Ness School has the capacity and the growth potential to significantly reduce the gap in accounting workforce preparation without substantial restructuring of its program.

In Governor Kristi Noem's \$1.5 million phase 2 of the "Freedom Works Here" campaign, she highlights that "...we have close to 20,000 open jobs, including accountants..." This provides clear evidence that the state of South Dakota is concerned about the lack of accountants available to fill open positions. In addition to the workforce demand demonstrated in the EMSI analysis and a significant gap in employment reported by the SD CPA society, the US Department of Labor statistics also points to a demonstrated workforce demand. The Bureau of Labor Statistics (BLS) projects that from 2022 to 2032, employment opportunities for accountants and auditors will grow by 11% in South Dakota and 4% nationally; employment opportunities for financial managers will grow by 22% in South Dakota and 16% nationally; and employment opportunities for financial analysts will grow by 12% in South Dakota and 8% nationally.[3]

Thus, one reason for SDSU to offer an accounting program is to meet the critical demand of employers in the state and the wider Upper Midwest region for graduates of such a program. Another reason for SDSU to offer an accounting program is to satisfy students' preferences for such a program. At SDSU, roughly 100 undergraduate students minor in accounting, and roughly 675 undergraduate students major in business economics, which several SDSU students choose in lieu of a major in accounting.

SDSU is well positioned to fill these employment gaps without substantially restructuring or otherwise redesigning its programming. By offering a major in accounting, SDSU will provide its students a more comprehensive education program portfolio and credential their education accordingly, leading to enhanced professional opportunities. In addition, offering a major in accounting will clearly address the high demands of the labor market within the unique academic environment of South Dakota State University. With the recent changes to the South Dakota Advantage tuition program, the SDBOR has an opportunity to expand the availability of the accounting major to more students that would come to South Dakota for their education from other states including Minnesota, Kansas, and Missouri.

SDSU's accounting students perform well on the CPA exam. From 2004 to 2020, the 168 graduates of the Accounting Minor at SDSU who

completed the CPA exam in South Dakota averaged a total score of 76 percent; meanwhile, the 5,300 graduates of accounting curricula in all South Dakota schools combined averaged a total score of 73 percent.[4] Currently, to register for the CPA-licensing exam, a candidate must complete 150 student credit hours - 30 student credit hours more than BOR institutions require to complete a bachelor's degree. Thus, to meet the 150-credit-hour rule, many candidates pursue a master's degree, which is time intensive and costly. Each state's board of accountancy grants the CPA license in the state. Some state legislatures have reduced the number of student credit hours necessary to register for the CPA-licensing exam from 150 to 120 and have required the curriculum included in the 120 student credit hours to satisfy a typical undergraduate major program in accounting. Texas is the largest state in which the legislature has made the change; the Minnesota legislature has considered a similar change. If the South Dakota legislature adopted a similar change, SDSU, which offers only a minor program in accounting, could not prepare students to register for the CPA-licensing exam, thereby exacerbating the shortage of accountants in the region's labor force. Additionally, in January 2024, the American Institute of Certified Public Accountants will significantly change the CPA-licensing-exam format and the corresponding curriculum requirements; a major program in accounting would afford SDSU the opportunity to meet the new requirements.

[1] Program Demand Gap Analysis: Economic Overview and Review of Academic Programs South Dakota Board of Regents, EMSI, April 2021, page 77

[2] EMSI, page 12

[3] O*NET OnLine, National Center for O*NET Development, www.onetonline.org/. Accessed 18 December 2023. South Dakota source: Projections Central 2020-2030 long-term projections external site. <https://projectionscentral.org/Projections/LongTerm>; United States source: Bureau of Labor Statistics 2022-2032 employment projections <https://www.bls.gov/emp/>

[4] 2020 CPA Exam Information, Data shared by Nicole Kasin, Executive Director, SD Board of Accountancy

If the program does not align to the strategic plan, provide a compelling rationale for the institution to offer the program.

N/A

3. How does the program connect to the Board of Regent's Strategic Plan?

The proposed Accounting program supports the South Dakota Board of Regents Strategic Plan 2022-2027 Goal 3: Academic Excellence, Student Outcomes, Educational Attainment and Goal 4: Workforce and Economic Development. In keeping with SDBOR and SDSU missions, the university seeks a student-centered option for SDSU students who wish to earn an accounting degree. The new program leverages expertise of SDSU's faculty to respond to the workforce needs of South Dakota.

Goal 3: Academic Excellence, Student Outcomes, Educational Attainment

- Improve the pass rates on licensure and certification exams.
 - SDSU's accounting students perform well on the CPA exam. From 2004 to 2020, the 168 graduates of the Accounting Minor at SDSU who completed the CPA exam in South Dakota averaged a total score of 76 percent; meanwhile, the 5,300 graduates of accounting curricula in all South Dakota schools combined averaged a total score of 73 percent.[1]
 - Currently, to register for the CPA-licensing exam, a candidate must complete 150 student credit hours - 30 student credit hours more than BOR institutions require to complete a bachelor's degree. Thus, to meet the 150-credit-hour rule, many candidates pursue a master's degree, which is time intensive and costly. Each state's board of accountancy grants the CPA license in the state. Some state legislatures have reduced the number of student credit hours necessary to register for the CPA-licensing exam from 150 to 120 and have required the curriculum included in the 120 student credit hours to satisfy a typical undergraduate major program in accounting. Texas is the largest state in which the legislature has made the change; the Minnesota legislature has considered a similar change. If the South Dakota legislature adopted a similar change, SDSU, which offers only a minor program in accounting, could not prepare students to register for the CPA-licensing exam, thereby exacerbating the shortage of accountants in the region's labor force.
 - Additionally, in January 2024, the American Institute of Certified Public Accountants will significantly change the CPA-licensing-exam format and the corresponding curriculum requirements; a major program in accounting would afford SDSU the opportunity to meet the new requirements.
- Increase the number of accredited programs.
 - The SDSU Ness School of Management and Economics is in the final phases of seeking accreditation through the Association to Advance Collegiate Schools of Business (AACSB). AACSB offers separate accreditation for accounting programs, a credential SDSU would pursue if the university offered an accounting major.
- Grow the number of students participating in High Impact Practices (HIP) and experiential learning.
 - The Ness School has a very active Volunteer Income Tax Assistance (VITA) program, with 30 to 40 students volunteering their time every spring to prepare taxes for low-income individuals and gain valuable hands-on tax-preparation experience. SDSU's students also can take advantage of the experiential financial-analysis training offered through the facilities of the First Dakota National Bank eTrading Lab.

Goal 4 – Workforce and Economic Development

- Align new or enhanced undergraduate programs to the South Dakota and national workforce.
 - SDSU and the Ness School have the capacity and are well positioned to fill the gap in training and degrees awarded to meet the workforce needs for accountants throughout the state.

[1] 2020 CPA Exam Information, Data shared by Nicole Kasin, Executive Director, SD Board of Accountancy

Program Summary

4. If a new degree is proposed, what is the rationale?

This question refers to the type of degree, not the program. For example, if your university has authorization to offer the Bachelor of Science and the program requested is a Bachelor of Science, then the request is not for a new degree.

This is not a new degree.

5. What modality/modalities will be used to offer the new program?

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.

	Yes/No	Intended Start Date
On Campus	Yes	Fall 2024

	Yes/No	Location(s)	Intended Start Date
Off Campus Location	No		

	Yes/No	Delivery Method(s)	Intended Start Date
Distance Delivery	Yes	015 – Online Asynchronous; 018 – Online Synchronous	Fall 2024

	Yes/No	Identify Institutions
Does another BOR institution already have authorization to offer the program online?	Yes	Dakota State University (B.B.A. in Business – Accounting Specialization) and Northern State University (B.S. in Accounting) have authorization to deliver their programs online.

6. If the program will be offered through distance delivery, identify the planned instructional modality:

Both / HyFlex

Academic Quality

7. What peer institutions and current national standards will be referenced to develop the curriculum for this program? Include links to at least 3 comparable programs at peer institutions and links to national or accreditation standards, if any.

SDSU faculty will design the curriculum to satisfy national standards. They will also review the accounting curricula at BHSU, DSU, NSU, and USD.

- Association to Advance Collegiate Schools of Business (AACSB): <https://www.aacsb.edu/educators/accreditation/accounting-accreditation>
- American Institute of Certified Public Accountants' (AICPA) and National Association of State Boards of Accountancy's (NASBA) - CPA Evolution Model Curriculum: https://nasba.org/wp-content/uploads/2021/06/Model-curriculum_web_6.11.21.pdf
- BHSU - Business Administration (B.S.) - Accounting Specialization: https://catalog.bhsu.edu/preview_program.php?catoid=35&poid=4311
- DSU - Business Administration (B.B.A.) - Accounting Specialization: https://catalog.dsu.edu/preview_program.php?catoid=40&poid=3241
- NSU - Accounting (B.S.): https://catalog.northern.edu/preview_program.php?catoid=15&poid=3819
- USD - Accounting (B.B.A.): https://catalog.usd.edu/preview_program.php?catoid=35&poid=7303

8. What program accreditation is available, if any?

The SDSU Ness School of Management and Economics is in the final phases of seeking accreditation through the Association to Advance Collegiate Schools of Business (AACSB). AACSB offers separate accreditation for accounting programs. SDSU would seek to accredit its accounting program.

9. Will the proposed program pursue accreditation or certifications?

Yes

If no, why has the department elected not to pursue accreditation for the program?

N/A

Duplication and Competition

10. Do any related programs exist at other public universities in South Dakota?

A list of existing programs is available through the university websites and the RIS Reporting: Academic Reports Database. If there are no related programs within the Regental system, indicate none.

Yes. Black Hills State University (B.S. in Business Administration – Accounting Specialization), Dakota State University (B.B.A. in Business – Accounting Specialization), Northern State University (B.S. in Accounting), and University of South Dakota (B.B.A. in Accounting) offer majors or specializations in accounting. The duplication is necessary because the EMSI report clearly indicates a need for more accounting programs in South Dakota. Undergraduate accounting programs typically offer a standard selection of courses, which SDSU’s accounting major program would offer as well. SDSU students have the advantage of the First Dakota National Bank eTrading Lab, a state-of-the-art facility offering complementary finance and investment skills.

A. If yes, defend the need for an additional program within the state, Include IPEDS enrollment data and additional data as needed.

Based on a report published in April 2021 by EMSI and commissioned by the South Dakota Board of Regents, graduates of undergraduate programs in accounting will become increasingly necessary in the state. For example, the report’s authors identified accountants, auditors, financial managers, and financial analysts - typically graduates of an accounting program - as professions in which labor demand would most exceed labor supply, namely, undergraduates trained and credentialed in accounting programs. In the report, accountants and auditors appear at the top of a list of programs of opportunity at the bachelor’s degree level for SDBOR universities. Moreover, programs in accounting appear at number 4 on a list of top-10 bachelor’s degree level programs at SDBOR universities with a gap, where the gap measures annually the projected number of job openings less the projected number of individuals completing SDBOR-delivered programs in accounting. The South Dakota Certified Public Accountants society and the SDBOR Employment Projections Dashboard report these gaps as well.

Meanwhile, the Bureau of Labor Statistics (BLS) projects that from 2022 to 2032, employment opportunities for accountants and auditors will grow by 11% in South Dakota and 4% nationally; employment opportunities for financial managers will grow by 22% in South Dakota and 16% nationally; and employment opportunities for financial analysts will grow by 12% in South Dakota and 8% nationally.[1]

Thus, one reason for SDSU to offer an accounting program is to meet the critical demand of employers in the state and the wider Upper Midwest region for graduates of such a program. Another reason for SDSU to offer an accounting program is to satisfy students’ preferences for such a program. At SDSU, roughly 100 undergraduate students minor in accounting, and roughly 675 undergraduate students major in business economics, which several SDSU students choose in lieu of a major in accounting.

SDSU is well positioned to fill these employment gaps without substantially restructuring or otherwise redesigning its programming. By offering a major in accounting, SDSU will provide its students a more comprehensive education program portfolio and credential their education accordingly, leading to enhanced professional opportunities. In addition, offering a major in accounting will clearly address the high demands of the labor market within the unique academic environment of South Dakota State University.

IPEDS Data:

Black Hills State University - B.S. in Business Administration – Accounting Specialization

CIP Code: 52.0301

Graduates from 2021-2022: 2 graduates from degree program, 395 total undergraduate graduates

Dakota State University - B.B.A. in Business – Accounting Specialization

CIP Code: 52.0301

Graduates from 2021-2022: 17 graduates from degree program, 353 total undergraduate graduates

Northern State University - B.S. in Accounting

CIP Code: 52.0301

Graduates from 2021-2022: 20 graduates from degree program, 290 total undergraduate graduates

University of South Dakota - B.B.A. in Accounting

CIP Code: 52.0301

Graduates from 2021-2022: 55 graduates from degree program, 1,293 total undergraduate graduates

[1] O*NET OnLine, National Center for O*NET Development, www.onetonline.org/. Accessed 18 December 2023. South Dakota source: Projections Central 2020-2030 long-term projections external site. <https://projectionscentral.org/Projections/LongTerm>; United States source: Bureau of Labor Statistics 2022-2032 employment projections <https://www.bls.gov/emp/>

B. If yes, would this program be a candidate for Regental system collaboration?

The Ness School will identify opportunities to use common system courses for the Accounting major.

11. Do any related programs exist at any non-Regental college or university within 150 miles of the university?

List those programs here:

Augustana University – Sioux Falls, SD – B.A. in Accounting
University of Sioux Falls – Sioux Falls, SD – B.A. in Accounting
Southwest Minnesota State University – Marshall, MN – B.S. in Accounting

A. If yes, use IPEDS to identify the enrollment in those programs.

Augustana University – B.A. in Accounting
CIP Code: 52.0301
Graduates from 2021-2022: 18 graduates from degree program, 569 total undergraduate graduates

University of Sioux Falls – B.A. in Accounting
CIP Code: 52.0301
Graduates from 2021-2022: 1 graduate from degree program, 434 total undergraduate graduates

Southwest Minnesota State University – B.S. in Accounting
CIP Code: 52.0301
Graduates from 2021-2022: 10 graduates from degree program, 457 total undergraduate graduates

B. What evidence suggests there is unmet student demand for the proposed program, or that the proposed program would attract students away from the existing program?

The Ness School of Management and Economics averages 100 students in the Accounting Minor at SDSU, indicating students are interested in pursuing accounting coursework from South Dakota State University. If SDSU were to offer an accounting major, the university expects roughly two thirds of those who now minor in accounting to major instead in accounting.

The academic unit that delivers business programming at SDSU is the Ness School. Total enrollment in the Ness School has grown from 812 students in fall 2019 to 1,125 students in fall 2023. Meanwhile, enrollment for bachelor's degree programs in the Ness School has grown from 775 students in fall 2019 to 1,040 students in fall 2023. For example, enrollment in the business economics major, which attracts several students whose professional interests align with accounting, has grown from 269 students in fall 2019 to 640 students in fall 2023. We expect enrollment in the business economics major will reach roughly 1,100 students by fall 2027, based on a roughly 15 percent annual enrollment growth rate, which the business economics major has sustained in the last few years.

Market Demand

This section establishes the market demand for the proposed program (eg Regental system need, institutional need, workforce need). Use the following sources for your data:

- [South Dakota Department of Labor & Regulation](#)
- [O-Net](#)
- [US Department of Labor Projections Central](#)
- SDBOR Workforce and Degree Gap Analysis Report

12. What is the expected growth of the industry or occupation in South Dakota and nationally?

Include the number of openings, as well as the percentage of growth when possible.

The April 2021 EMSI report commissioned by the South Dakota Board of Regents outlines a clear need for more finance and accounting education in South Dakota. When job openings are compared to the state's supply of educational program completions, the analysis determines how well SDBOR university program offerings satisfy South Dakota's workforce demand. Accountants and auditors are singled out as the single biggest need for new programs in South Dakota, appearing at the top of the list of "Programmatic Areas of Opportunity at the bachelor's degree level for SDBOR Universities"[1] In addition, accounting is listed as the #4 program in the "Top 10 Bachelor's Degree Level Programs at SDBOR Universities with a Gap" (the gap measures the projected annual job openings minus SDBOR annual completions).[2]

According to the EMSI report "Each SDBOR university should examine the occupations for institutional fit and whether an existing program can be adjusted to teach the skills related to the occupation or expand a current program training for the occupation to help meet the unmet annual need." We believe that SDSU is uniquely positioned to fill this gap as we are currently training accountants but are not recognized as such in the EMSI report because we do not have a transcribed major in accounting. (Minors and certificates were not included in the EMSI analysis.) The Ness School has the capacity and the growth potential to significantly reduce the gap in accounting workforce preparation without substantial restructuring of its program.

In addition to the workforce demand demonstrated in the EMSI analysis and a significant gap in employment reported by the SD CPA society, the US Department of Labor statistics also points to a demonstrated workforce demand. Bureau of Labor Statistics data shows that accountant and auditor employment positions are projected to grow by 11% from 2020-2030 in South Dakota, and 4% nationally. [3]

[1] Program Demand Gap Analysis: Economic Overview and Review of Academic Programs South Dakota Board of Regents, EMSI, April 2021, page 77

[2] EMSI, page 12

[3] South Dakota Employment Trends: 13-2011.00 - Accountants and Auditors (onetonline.org) <https://www.onetonline.org/link/localtrends/13-2011.00?st=SD> (visited December 18, 2023)

13. What evidence, if any, suggests there are unfilled openings in South Dakota or nationally?

In Governor Kristi Noem's \$1.5 million phase 2 of the "Freedom Works Here" campaign, she highlights that "...we have close to 20,000 open jobs, including accountants..." This provides clear evidence that the state of South Dakota is concerned about the lack of accountants available to fill open positions. The Bureau of Labor Statistics (BLS) projects that from 2020 to 2030 540 job openings for accountants and auditors.[1]

The US Department of Labor projects that there will be 135,000 average annual job openings for accountants in the US from 2020-2030, representing a 6.9% increase. [2]

[1] O*NET OnLine, National Center for O*NET Development, www.onetonline.org/. Accessed 18 December 2023. South Dakota source: Projections Central 2020-2030 long-term projections external site. <https://projectionscentral.org/Projections/LongTerm>

[2] US Department of Labor Projections Central, Long-Term Projections Long-Term Occupational Projections | Projections Central, <https://www.projectionscentral.org/Projections/LongTerm> (visited December 15, 2023)

14. What salaries can program graduates expect to earn in South Dakota and nationally?

The median annual wage for accountants and auditors in the US was \$78,000 in May 2022.[1] Annual median wages in South Dakota were \$67,350 in 2022, according to the South Dakota Department of Labor and Regulation.[2]

[1] Bureau of Labor Statistics, U.S. Department of Labor, Occupational Outlook Handbook, Accountants and Auditors, at <https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm> (visited October 05, 2023).

[2] South Dakota Department of Labor and Regulation, "South Dakota High Demand & High Wage Careers – Accountants & Auditors"

15. Optional: Provide any additional evidence of regional demand for the program.

e.g. prospective student interest survey data, letters of support from employers, community needs...

Student Demand

16. Provide evidence of student completers/graduates at that degree level at peer institutions that offer the same/similar program using data obtained from IPEDS.

Choose programs not already listed in question 11. Use the most recent year available.

University Name	State	Program Name	Number of Degrees Conferred in Program	Total Number of Conferrals at Level (Undergrad or Grad)
Minnesota State University – Mankato	MN : Minnesota	Accounting (B.S.)	94	2628
St. Cloud State University	MN : Minnesota	Accounting (B.S.)	46	1614
North Dakota State University	ND : North Dakota	Accounting (B.S.)	47	2382

17. What evidence suggests there is interest from prospective students for this program at the university?

The Ness School of Management and Economics at SDSU offers a high-quality minor in Accounting that, when stacked onto a major in Business Economics, Agricultural Business, or Entrepreneurial Studies, mirrors the requirements of an accounting major at most business schools. There are currently 100 students pursuing the Accounting Minor. The proposed B.A. and B.S. in Accounting will combine SDSU's strong accounting coursework with its existing management and economics core and provide the solid foundation that will prepare students well for a variety of positions in private or public business and industry.

Enrollment

18. Are students enrolling in this program expected to be new to the university or redirected from existing programs at the university?

Include the number of openings, as well as the percentage of growth when possible.

There will be a mix of new enrollment and redirection from existing programs. New students will be attracted to the program by the state-of-the-art facilities and faculty resources combined with transparency of the program. A significant number of students currently majoring in Business Economics with a minor in accounting would be redirected into an accounting major.

19. Narrative Description of the preliminary estimates on annual enrollment in this program by year six

Include all students within the program, not just those new to the program.

The Ness School anticipates that approximately 50-75% of the students who currently are pursuing a Business Economics major with an Accounting Minor would opt to pursue an Accounting major. There are currently approximately 100 such students. Enrollment in the Accounting major from students either redirected from the Business Economics major or students who would double major in Business Economics and Accounting therefore projects to approximately 50-75 students annually by the end of the first five years. In addition, it is projected that there will be a significant interest from students who will be redirected from other programs on campus or, more likely, redirected from similar programs at other regional institutions, particularly from western Minnesota given the proximity to Brookings and the recent change in the SDBOR Reciprocity policy.