New Academic Degree Program
Full Proposal Application
South Dakota Board of Regents
Academic Affairs Forms

Internal Ticket ID: 12849
Created: 12/20/2023
Modified: 4/10/2024

Use this form to propose a new degree program. The Board of Regents, Executive Director, and/or their designees may request additional information about the proposal. After the university President approves the proposal, submit a signed copy to the Executive Director through the System Academic Officer (through the online submission process).

Note: Within the proposal, all references to external sources should be documented with a footnote (including web addresses where applicable).

University	SDSU - South Dakota State University
Degree	B : Bachelor
Name of Major	X999 : New Major Requested **Accounting**
Specialization Required?	No
	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
Planned CIP Code	52.0301
WICHE WRRGP Eligibility	

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.

2. Does the university request any exceptions to any Board policy for this program?
Explain any requests for exceptions to Board Policy. If not requesting any exceptions, indicate ***"None."***

None.

Strategic Impact

3. 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 transcripted 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 with 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 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 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

4. 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

5. 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.

6. 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		(n/a) (n/a)

	Yes/No	Delivery Method(s)	Intended Start Date
Distance Delivery	No		(n/a) (n/a)

	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.

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

Not Applicable : Program will not be offered through distance delivery.

8. What are the student learning outcomes for this program?

Upon completion of the Accounting major, graduates will:

1. Be able to use analytical methods to make effective decisions.
2. Be able to communicate effectively.
3. Be able to evaluate matters of ethics in the profession and the culture more broadly.
4. Have the requisite body of knowledge in management and economics.

9. For associate's and bachelor's degree proposals, identify the 3-5 AAC&U Essential Learning Outcomes that have been selected for this program.

Use the chart below to indicate the student learning outcomes that align to the selected ELOs (See BOR Policy 2.11 and Guideline 8.5).

Essential Learning Outcomes (AAC&U)	Student Learning Outcomes
Inquiry and Analysis	1
Critical and Creative Thinking	1, 4
Information Literacy	
Teamwork	
Problem Solving	1
Civic Knowledge and Engagement	
Intercultural Knowledge	
Ethical Reasoning	3
Foundational Lifelong Learning Skills	
Integrative Learning	

10. Enter the number of credit hours required to graduate

Credit Hours	120

11.Complete the following tables to provide a degree program curriculum summary.

A. Table 1 –Total Program Degree Credit Hours

	Credit Hours In Program	
	Hours Per Requirement	**%Total Hours**
System General Education Requirements	28-29	
Subtotal - Gen Ed Requirements	28-29	%
Program Requirements		
Required Support Courses	10-12	
Major Requirements	68	
Major Electives	0	
Subtotal - Program Requirements	78-80	%
Free Electives	11-14	
Subtotal - Free Electives	11-14	%
Degree Total	120	%

**Board Policy 2:29 requires each baccalaureate level degree program to require 120 credit hours and each associate degree program to require 60 credit hours. Exceptions to this policy require documentation that programs must comply with specific standards established by external accreditation, licensure, or regulatory bodies or for other compelling reasons, and must receive approval by the Executive Director in consultation with the President of the Board of Regents.*

B. Table 2 – Insert Required Program Support Courses Impacting Other Programs (outside department). Do not include General Education courses.

*The individual curriculum tables should be included as a word document **attached** to the TDX ticket.*

C. Table 3 – Insert Major Requirements (within department)

*The individual curriculum tables should be included as a word document **attached** to the TDX ticket.*

D. Table 4 – Insert Major Electives

*The individual curriculum tables should be included as a word document **attached** to the TDX ticket.*

12. New Course Approval

New courses required to implement the new degree program may receive approval in conjunction with program approval or receive approval separately. Please check the appropriate statement:

No

Academic Quality

13. What peer institutions and current national standards will be referenced to develop the curriculum for this program?

Peer Institution: Regional and Competitive institutions. Include links to at least 3 comparable programs at peer institutions and links to national or accreditation standards, if any.

SDSU faculty designed the curriculum to satisfy national standards. They also reviewed 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

14. What program accreditation is available, if any?

The SDSU Ness School of Management and Economics is in the final phase of the pre-accreditation process for general accreditation of business-related programing including accounting through the Association to Advance Collegiate Schools of Business (AACSB). AACSB has assigned the school a peer-review team, which is scheduled to visit the Ness School from October 27 – 30, 2024, after which the team will submit its report, including the team's accreditation recommendation, to the association's initial-accreditation committee (IAC). In February 2025, the IAC will render its decision whether to accredit the Ness School. The addition of the accounting major will be integrated into AACSB review and will not affect the timeline for accreditation.

15. 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

16. Did the university engage any developmental consultants to assist with the development of the curriculum? Did the university consult any professional or accrediting associations during the development of the curriculum? What were the contributions of the consultants and associations to the development of the curriculum?

Developmental consultants are experts in the discipline hired by the university to assist with the development of a new program, including content, courses, and experiences, etc. Universities are encouraged to discuss the selection of developmental consultants with Board staff.

N/A

17. Inclusion of High Impact Practices (HIP) across all undergraduate programs is a strategic priority of the Board of Regents to enhance academic quality and increase student engagement. For associate's and bachelor's degree proposals, which HIPs will faculty embed into the program?

Mark all that apply. To be considered as a HIP program, two or more should be selected and required in the program.

High Impact Practices	Included
Capstone courses and projects	Yes
Collaborative assignments and projects	No
Common intellectual experiences	No
Diversity/global learning	No
ePortfolios	No
First year experiences	No
Internships	Yes
Learning communities	No
Service learning, community-based learning	Yes
Writing intensive courses	No
Undergraduate research	No

18. For associate's and bachelor's degree proposals, discuss how HIPs will be embedded into the program

Your discussion should provide examples and include whether the HIP is required or an optional component. It should also indicate at what point the experience is offered or required. (eg "students will be required to participate in an internship during their third year of enrollment in order to develop skills in…").

• Capstone courses and projects – All students will take a common capstone course, BADM 485 Strategic Management, where they will integrate the knowledge and skills gained throughout their academic career into strategic analysis and problem solving of real-world business scenarios.
• Service learning – Students in the Income Tax Accounting class all become certified to complete tax returns through the IRS and are asked to volunteer a minimum of two hours through a robust Volunteer Income Tax Accounting program. Most students volunteer above the two-hour minimum because of the obvious real-world experience it provides them.
• Internships – Students are highly encouraged, but not required, to do an internship. The internship can be taken for academic credit if the student chooses, but this is not required. Most students do an internship in the summer between their junior and senior years. Many do multiple internships.

Student Success

This section outlines the university's plan to assess student achievement of the program learning outcomes.

19. Complete the table below to provide evidence of a preliminary assessment plan. Place an asterisk next to assessments that are national or state-level instruments.

Note: It is only necessary to indicate the summative assessment for each outcome, not the formative assessments used throughout the program.

Program Learning Outcome	Course	Summative Assessment
Be able to use analytical methods to make effective decisions.	BADM 485 Strategic Management	Students will demonstrate proficiency in analytical reasoning in business by applying critical thinking skills to analyze business problems, evaluate alternative solutions, and recommend evidence-based strategies.
Be able to communicate effectively.	BADM 485 Strategic Management	Oral Communication: Students will demonstrate effective oral communication techniques by articulating ideas clearly, engaging the audience effectively, and demonstrating appropriate body language and vocal tone throughout the presentation. Written Communication: Students will demonstrate effective written communication skills through their ability to convey ideas clearly, use appropriate grammar and vocabulary, organize information effectively, and demonstrate coherent and cohesive writing.
Be able to evaluate matters of ethics in the profession and the culture more broadly.	BADM 485 Strategic Management	Students will analyze and evaluate ethical dilemmas and reasoning by critically examining the underlying ethical frameworks, identifying potential conflicts, and proposing well-reasoned ethical solutions.
Have the requisite body of knowledge in management and economics.	BADM 485 Strategic Management	Core Business Knowledge: Students will analyze and evaluate complex business concepts, theories, and practices, demonstrating a comprehensive understanding of their interrelationships and implications. Core Economics Knowledge: Students will analyze and evaluate economic theories, models, and policies, demonstrating a deep understanding of their strengths, limitations, and implications for various economic phenomena.

20. How will outcomes for graduates of the program be assessed?

Outcomes may include employment and placement rates, licensure examination pass rates, acceptance rates to graduate school, student or employer surveys, or other assessments of graduate outcomes.

Program graduates' outcomes will be assessed through employment rates and post-graduate surveys.

Duplication and Competition

21. 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 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 with 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: 20graduates 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.

22. 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 half 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

23. 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 transcripted 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)

24. 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)

25. 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"

26. 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

27. Provide evidence of student completers/graduates at that degree level at peer institutions that offer the same/similar program using data obtained from IPEDS.
Peer Institution: Regional and Competitive institutions. 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

28. 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. The addition of a major in Accounting increases transparency to students and employers. Learners who complete the proposed program would efficiently demonstrate to employers that they have the knowledge, skills, and professional identity associated to a career in accounting. Additionally, the proposed program would afford learners access to employment and certification opportunities that require or strongly prefer a completed major in accounting. Moreover, unlike the existing stack, the proposed major would afford learners a path to the accounting profession that is transparent to learners, whom the proposed program would more effectively recruit and retain.

Enrollment

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

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.

30. Complete the enrollment worksheet to provide an enrollment projection for the next six academic years

Worksheet Completed	Yes

31. What is the minimum number of students required in this program to break even, with respect to the budget?

Since the university currently offers these courses, the break-even on this program is zero. If the Ness School of Management and Economics were not to gain the expected enrollment, they will not add expenses.

Given that the Ness School expects enrollment to grow, at full implementation they expect to have 35 new freshmen (114 total enrolled students) and will add two additional faculty and 0.5 FTE of advisor. At this level the university would need 26 new freshmen (82 total enrolled students) to break-even. If they do not have increased enrollment, however, they will not add additional expenses.

32. Discuss the assumptions informing your enrollment estimates.
(e.g. current enrollment and trends in similar programs, IPEDS data, recruitment strategies, partnerships)

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 one-third to one-half of the current Business Economics majors who minor in accounting to major instead in accounting or, conservatively, 12 students per year. Data indicates approximately 10% of graduates from business-related majors go into the field of accounting.[1] Based on this trend and enrollment in the Ness School of Management and Economics, SDSU anticipates 35 new students per year by year 6.

[1] Data USA. (n.d.). *The Largest Single Share of Accountants & Auditors.*

33. If projected program enrollment is not realized in year two, what actions is the university prepared to take?

Possible tools to grow program enrollment include:
- Work with SDSU Foundation to grow scholarships for majors.
- Work with University Marketing Communications on target ads for students interested in this major.
- Communicate with key stakeholders to raise awareness of this major.

34. Discuss the marketing and recruitment plan for the program
Include information on partnerships and pipelines (e.g. articulation agreements with BOTE, collaboration with partner university, community partnerships).

SDSU will leverage different resources within the university including current marketing efforts used for other majors within the Ness School.
- News release announcing new program following SDBOR approval
- Digital marketing campaign
- Academic fact sheet development and production
- Communication series sent to all prospective and admitted students in program or related program areas
- Communicate with key stakeholders (admissions office, advisors, school counselors)

- Recruitment through Junior & Senior Days
- Use of Ness School ambassadors
- SDState.edu Explore Majors and Careers program page
- Potential articulation agreements with BOTE schools will be explored

Financial Health

35. Complete the budget worksheet to provide a budget projection for the next six academic years.

Worksheet Completed	Yes

Financial Health Summary						
	1st FYxx	**2nd FYxx**	**3rd FYxx**	**4th FYxx**	**5th FYxx**	**6th FYxx**
Tuition & Fee Revenues	49853	155377	284580	469994	587170	630356
Program Expenses	14250	202801	200301	428797	426547	426547
NET	35603	-47424	84279	41197	160623	203809
Other Supporting Revenues						
NET (Other)	35603	-47424	84279	41197	160623	203809

36.Explain the amount and source(s) of any one-time and continuing investments in personnel, professional development, release time, time redirected from other assignments, instructional technology and software, other operation and maintenance expenses, facilities, etc., needed to implement the proposed major.
Address off-campus or distance delivery separately.

SDSU does not request new state resources for the program. All of the courses in the major are currently offered and on a course rotation. The upper-level ACCT courses are currently at capacity (currently 93% to 102% of capacity for Fall 2024). Two additional faculty will be requested to meet demands of increased sections of upper-level courses as new incoming freshman begin taking their upper-level courses for the major, one in AY26 and the second in AY28.

37. If new faculty are not requested, describe how existing faculty will be utilized and indicate whether this action will impact other existing programs.

N/A

38. Is the university requesting or intending to request permission for a new fee or to attach an existing fee to the program?.

Requesting Permission for Fee?	Yes, existing fee
Explanation	Students will complete courses in prefixes that have an existing fee including ACCT, BADM, BLAW, DSCI, ECON, FIN, HRM, MGMT, and MKTG.

39. Use the table below to describe potential risks to the program's implementation over the next four years.
For each risk, identify the severity (low, medium, high), probability of occurrence (low, medium, high) and the institution's mitigation strategy for each risk.

Risk	Severity	Probability	Mitigation Strategy
Not meeting enrollment projections	Low	Low	The marketing plan will be adjusted based on student enrollment.
Balancing growth of the new program with available resources	Medium	Medium	Active communication with the dean, provost and vice president of finance to ensure the school's needs for instructional resources are rightly satisfied.

External Review

40. If this proposal is for a graduate program, provide information below for at least five potential consultants who may be considered to conduct the external review.

Reviewer Name	Title	Institution
/		
/		
/		
/		
/		

Additional Information

41. (Optional) Use this space to provide pertinent information not requested above that may assist the Board in understanding the proposal.

Approvals

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.*

President of the University	Date
	1/1/0001

Academic Affairs, Provost	Date
	4/9/2024

Dennis D. Hedge

Finance and Administration, Vice President	Date
	1/1/0001

Enrollment Management, Vice President	Date
	4/9/2024

Michaela L. Willis

SOUTH DAKOTA BOARD OF REGENTS
ACADEMIC AFFAIRS FORMS

Proposed Curriculum Summary

UNIVERSITY:	**SDSU**
PROPOSED PROGRAM:	**Accounting (B.A. and B.S.)**

Summary of the degree program (complete the following tables):

Accounting (B.A.)	Credit Hours	Credit Hours	Percent
System General Education Requirements	28-29		23-24%
Subtotal, Degree Requirements		28-29	23-24%
College of Arts, Humanities and Social Sciences Requirements	6		5%
Major Requirements	68		57%
Supporting Coursework	6		5%
Subtotal, Program Requirements		80	67%
Free Electives		11-12	9-10%
Degree Total		120	100%

Accounting (B.S.)	Credit Hours	Credit Hours	Percent
System General Education Requirements	28-29		23-24%
Subtotal, Degree Requirements		28-29	23-24%
College of Arts, Humanities and Social Sciences Requirements	4		3%
Major Requirements	68		57%
Supporting Coursework	6		5%
Subtotal, Program Requirements		78	65%
Free Electives		13-14	11-12%
Degree Total		120	100%

Required General Education Courses Specific to Major

Prefix	Number	Course Title	General Education Goal
ECON	201	Principles of Microeconomics (Major Requirement)	SGR #3
MATH OR MATH	121-121L 123	Survey of Calculus & Lab (4, 1 cr.) Calculus I (4 cr.)	SGR #5

College of Arts, Humanities and Social Sciences Requirements – Bachelor of Arts*

Prefix	Number	Course Title	Credit Hours	New (yes, no)
		Modern Foreign Language (6+)	6	No

Prefix	Number	Course Title	Credit Hours	New (yes, no)
		Competency at the 202 level *(6 credits from one approved Modern Foreign language from SGR #4 may be counted toward goal)*		
		Capstone course within major	--	No
		33 Upper Division Credits (300-400 level coursework inside and outside of the major)	--	No
			Subtotal	6

*The College of Arts, Humanities and Social Sciences grants the Ness School of Management and Economics an exception to waive the requirement for one declared minor outside of the major discipline OR a second major OR a teaching specialization.

College of Arts, Humanities and Social Sciences Requirements – Bachelor of Science*

Prefix	Number	Course Title	Credit Hours	New (yes, no)
		Natural Sciences (10+) Satisfying coursework must include - at least two classes with laboratory components - at least two different prefixes *(MATH and STATS courses do not count toward the Science requirement.)* *(6 credits of SGR #6 are counted toward this goal)*	4	No
		Capstone course within major	--	No
		33 Upper Division Credits (300-400 level coursework inside and outside of the major)	--	No
			Subtotal	4

*The College of Arts, Humanities and Social Sciences grants the Ness School of Management and Economics an exception to waive the requirement for one declared minor outside of the major discipline OR a second major OR a teaching specialization.

Required Support Courses Outside the Major

Prefix	Number	Course Title	Credit Hours	New (yes, no)
ENGL	379	Technical Communications	3	no
STAT	281	Introduction to Statistics	3	no
			Subtotal	6

Major Requirements

Prefix	Number	Course Title	Credit Hours	New (yes, no)
ACCT	210	Principles of Accounting I	3	no
ACCT	211	Principles of Accounting II	3	No

Prefix	Number	Course Title	Credit Hours	New (yes, no)
ACCT	310	Intermediate Accounting I	3	No
ACCT	311	Intermediate Accounting II	3	No
ACCT	320	Cost Accounting	3	No
ACCT	360	Accounting Systems	3	No
ACCT	430	Income Tax Accounting	3	No
ACCT	450	Auditing	3	No
BADM	101	Survey of Business	3	No
BADM	485	Strategic Management	3	No
BLAW	350	Legal Environment of Business	3	No
BLAW	351	Business Law I	3	No
CSC/MGMT	325	Management Information Systems	3	No
DSCI OR BADM	424 321	Operations Research (3) Business Statistics II (3)	3	No
ECON	119	First Year Seminar	1	No
ECON	201	Principles of Microeconomics (SGR #3)	3	No
ECON	202	Principles of Macroeconomics	3	No
ECON OR ECON	301 431	Intermediate Microeconomics (3) Managerial Economics (3)	3	No
ECON OR ECON	302 330	Intermediate Macroeconomics (3) Money and Banking (3)	3	No
ECON	319	Seminar with Industry Leaders	1	No
FIN	310	Business Finance	3	No
HRM	460	Human Resources Management	3	No
MGMT	360	Organization and Management	3	No
MKTG	370	Marketing	3	No
			68	

ESTIMATES	FISCAL YEARS*					
	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Students new to the university	--	22	29	35	35	35
Students from other university programs	12	7	3	2	2	2
Students off-campus or distance						
Continuing students		10	32	54	71	77
Total students in the program (fall)	**12**	**39**	**64**	**91**	**108**	**114**
Program credit hours (major Courses)**	192	598	1096	1810	2261	2428
Graduates				8	19	21

**Do not include current fiscal year.*

***This is the total number of credit hours generated by students in the program in the required or elective program courses. Use the same numbers in Appendix B – Budget.*

SDSU, Accounting - ALL STUDENTS

FINANCIAL HEALTH SUMMARY

	1st FY25	2nd FY26	3rd FY27	4th FY28	5th FY29	6th FY30
TUITION & FEE REVENUES	49,853	155,377	284,580	469,994	587,170	630,356
PROGRAM EXPENSES	14,250	202,801	200,301	428,797	426,547	426,547
NET (T&F REVENUES LESS PROGRAM EXPENSES)	**35,603**	**(47,424)**	**84,279**	**41,197**	**160,623**	**203,809**
OTHER SUPPORTING REVENUES	-	-	-	-	-	-
NET AFTER OTHER SUPPORTING REVENUES	**35,603**	**(47,424)**	**84,279**	**41,197**	**160,623**	**203,809**

FINANCIAL HEALTH SUMMARY - EXPANDED

	1st FY25	2nd FY26	3rd FY27	4th FY28	5th FY29	6th FY30
PROGRAM TUITION AND FEE REVENUES						
Estimated # of Students Enrolled	**12**	**39**	**64**	**91**	**108**	**114**
Tuition (Net of HEFF)	**44,026**	**137,215**	**251,317**	**415,058**	**518,538**	**556,676**
Program Fees	**5,827**	**18,161**	**33,264**	**54,936**	**68,632**	**73,680**
Total Program Tuition and Fee Revenues	**49,853**	**155,377**	**284,580**	**469,994**	**587,170**	**630,356**
PROGRAM EXPENSES						
Personal Services						
FTE - Faculty	***0.00***	***1.00***	***1.00***	***2.00***	***2.00***	***2.00***
FTE - NFE / CSA	***0.00***	***0.00***	***0.00***	***0.50***	***0.50***	***0.50***
# of Adjunct Course	***0***	***0***	***0***	***0***	***0***	***0***
# of GA's	***0***	***0***	***0***	***0***	***0***	***0***
Salary	**-**	**150,000**	**150,000**	**330,000**	**330,000**	**330,000**
Benefits	**-**	**33,301**	**33,301**	**76,797**	**76,797**	**76,797**
Sub-Total Personal Services	**-**	**183,301**	**183,301**	**406,797**	**406,797**	**406,797**
Chk	-	-	-	-	-	-
Operating Expenses (OE)						
Travel	**-**	**2,500**	**2,500**	**5,000**	**5,000**	**5,000**
Contractual Services	**14,250**	**14,250**	**14,250**	**14,250**	**14,250**	**14,250**
Supplies and Materials	**-**	**250**	**250**	**250**	**500**	**500**
Grants and Contracts	**-**	**-**	**-**	**-**	**-**	**-**
Capital Assets	**-**	**2,500**	**-**	**2,500**	**-**	**-**
Faculty Start-Up	**-**	**-**	**-**	**-**	**-**	**-**
Sub-Total Personal Services	**14,250**	**19,500**	**17,000**	**22,000**	**19,750**	**19,750**
Chk	-	-	-	-	-	-
Total Program Expenses	**14,250**	**202,801**	**200,301**	**428,797**	**426,547**	**426,547**
Chk	-	-	-	-	-	-
NET (T&F Revenues less Program Expenses)	**35,603**	**(47,424)**	**84,279**	**41,197**	**160,623**	**203,809**
OTHER SUPPORTING REVENUES						
General Funds - New	**-**	**-**	**-**	**-**	**-**	**-**
General Funds - Redirect	**-**	**-**	**-**	**-**	**-**	**-**
Institutional Support	**-**	**-**	**-**	**-**	**-**	**-**
Private / Gifts	**-**	**-**	**-**	**-**	**-**	**-**
Industry Support	**-**	**-**	**-**	**-**	**-**	**-**
Other	**-**	**-**	**-**	**-**	**-**	**-**
Total Other Supporting Revenues	**-**	**-**	**-**	**-**	**-**	**-**
NET AFTER OTHER SUPPORT REVENUES	**35,603**	**(47,424)**	**84,279**	**41,197**	**160,623**	**203,809**
Chk	-	-	-	-	-	-

SDSU, Accounting - ALL STUDENTS

NEW TUITION AND FEE REVENUE PROJECTIONS

	1st FY25	2nd FY26	3rd FY27	4th FY28	5th FY29	6th FY30
ENROLLMENT PROJECTIONS						
Full-Time						
Pgy 1	12	29	32	37	37	37
Pgy 2	-	10	23	26	30	30
Pgy 3	-	-	9	21	23	27
Pgy 4	-	-	-	8	19	21
Sub-Total	**12**	**39**	**64**	**91**	**108**	**114**
Part-Time						
Pgy 1	-	-	-	-	-	-
Pgy 2	-	-	-	-	-	-
Pgy 3	-	-	-	-	-	-
Pgy 4	-	-	-	-	-	-
Pgy 5	-	-	-	-	-	-
Sub-Total	**-**	**-**	**-**	**-**	**-**	**-**
Total	**12**	**39**	**64**	**91**	**108**	**114**
PROGRAM CREDITS TAKEN (MAJOR, IN DISCIPLINE)						
Full-Time						
Pgy 1	16	16	16	16	16	16
Pgy 2	14	14	14	14	14	14
Pgy 3	30	30	30	30	30	30
Pgy 4	30	30	30	30	30	30
Total	**90**	**90**	**90**	**90**	**90**	**90**
Part-Time						
Pgy 1	-	-	-	-	-	-
Pgy 2	-	-	-	-	-	-
Pgy 3	-	-	-	-	-	-
Pgy 4	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL CREDIT HOURS GENERATED (MAJOR, IN DISCIPLINE)						
Full-Time						
Pgy 1	192	464	512	592	592	592
Pgy 2	-	134	325	358	414	414
Pgy 3	-	-	259	626	691	799
Pgy 4	-	-	-	233	564	622
Sub-Total	**192**	**598**	**1,096**	**1,810**	**2,261**	**2,428**
Part-Time						
Pgy 1	-	-	-	-	-	-
Pgy 2	-	-	-	-	-	-
Pgy 3	-	-	-	-	-	-
Pgy 4	-	-	-	-	-	-
Sub-Total	**-**	**-**	**-**	**-**	**-**	**-**
Total	**192**	**598**	**1,096**	**1,810**	**2,261**	**2,428**

SDSU, Accounting - ALL STUDENTS

PROGRAM EXPENDITURES - PERSONAL SERVICES

		1st FY25	2nd FY26	3rd FY27	4th FY28	5th FY29	6th FY30
FACULTY							
Faculty / Administrator - 12 Mos	Annualized						
FTE	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
Salary	-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-
Total		-	-	-	-	-	-
Faculty - 12 Mos	Annualized						
FTE	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
Salary	-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-
Total		-	-	-	-	-	-
Faculty - 9 Mos	Annualized						
FTE	*1.00*	*0.00*	*1.00*	*1.00*	*2.00*	*2.00*	*2.00*
Salary	150,000	-	150,000	150,000	300,000	300,000	300,000
Benefits		-	33,301	33,301	66,602	66,602	66,602
Total		-	**183,301**	**183,301**	**366,602**	**366,602**	**366,602**
Adjunct	Avg Per Course						
# of Courses		*0*	*0*	*0*	*0*	*0*	*0*
Salary	-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-
Total		-	-	-	-	-	-
Faculty Sub-Total							
FTE		***0.00***	***1.00***	***1.00***	***2.00***	***2.00***	***2.00***
Adjunct Course Count		***0***	***0***	***0***	***0***	***0***	***0***
Salary		-	**150,000**	**150,000**	**300,000**	**300,000**	**300,000**
Benefits		-	**33,301**	**33,301**	**66,602**	**66,602**	**66,602**
Total		-	**183,301**	**183,301**	**366,602**	**366,602**	**366,602**
NFE / CSA							
Program Advisor	Annualized						
FTE	*1.00*	*0.00*	*0.00*	*0.00*	*0.50*	*0.50*	*0.50*
Salary	60,000	-	-	-	30,000	30,000	30,000
Benefits		-	-	-	10,195	10,195	10,195
Total		-	-	-	**40,195**	**40,195**	**40,195**
Program Assistant	Annualized						
FTE	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
Salary	-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-
Total		-	-	-	-	-	-
Other	Annualized						
FTE	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
Salary	-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-
Total		-	-	-	-	-	-
NFE / CSA Sub-Total							
FTE		***0.00***	***0.00***	***0.00***	***0.50***	***0.50***	***0.50***
Salary		-	-	-	**30,000**	**30,000**	**30,000**
Benefits		-	-	-	**10,195**	**10,195**	**10,195**
Total		-	-	-	**40,195**	**40,195**	**40,195**
GA's	**Avg Stipend Amount**						
# of GA's		***0***	***0***	***0***	***0***	***0***	***0***
Salary	-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-
Total		-	-	-	-	-	-
TOTAL PERSONAL SERVICES							
FTE - Faculty		***0.00***	***1.00***	***1.00***	***2.00***	***2.00***	***2.00***
FTE - NFE / CSA		***0.00***	***0.00***	***0.00***	***0.50***	***0.50***	***0.50***
# of Adjunct Course		***0***	***0***	***0***	***0***	***0***	***0***
# of GA's		***0***	***0***	***0***	***0***	***0***	***0***
Salary		-	**150,000**	**150,000**	**330,000**	**330,000**	**330,000**
Benefits		-	**33,301**	**33,301**	**76,797**	**76,797**	**76,797**
Total		-	**183,301**	**183,301**	**406,797**	**406,797**	**406,797**

SDSU, Accounting - ALL STUDENTS

PROGRAM EXPENDITURES - OPERATING EXPENSES (OE)

	1st FY25	2nd FY26	3rd FY27	4th FY28	5th FY29	6th FY30
TRAVEL						
Faculty A Travel	-	2,500	2,500	2,500	2,500	2,500
Faculty B Travel	-	-	-	2,500	2,500	2,500
Existing Faculty Travel	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Total	**-**	**2,500**	**2,500**	**5,000**	**5,000**	**5,000**
CONTRACTUAL SERVICES						
Marketing Dollars	14,250	14,250	14,250	14,250	14,250	14,250
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Total	**14,250**	**14,250**	**14,250**	**14,250**	**14,250**	**14,250**
SUPPLIES AND MATERIALS						
Supplies	-	250	250	250	500	500
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Total	**-**	**250**	**250**	**250**	**500**	**500**
GRANTS AND CONTRACTS						
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**
CAPITAL ASSETS						
Faculty A Equipment	-	2,500	-	-	-	-
Faculty B Equipment	-	-	-	2,500	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Total	**-**	**2,500**	**-**	**2,500**	**-**	**-**
FACULTY START-UP						
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Description	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL OPERATING EXPENSES (OE)						
TRAVEL	-	2,500	2,500	5,000	5,000	5,000
CONTRACTUAL SERVICES	14,250	14,250	14,250	14,250	14,250	14,250
SUPPLIES AND MATERIALS	-	250	250	250	500	500
GRANTS AND CONTRACTS	-	-	-	-	-	-
CAPITAL ASSETS	-	2,500	-	2,500	-	-
FACULTY START-UP	-	-	-	-	-	-
Total	14,250	19,500	17,000	22,000	19,750	19,750

SDSU, Accounting - ALL STUDENTS

OTHER RESOURCE IMPLICATIONS

PLEASE PROVIDE NARRATIVE REGARDING ANY NEW NEEDS OR IMPACT TO THE FOLLWING SUPPORT AREAS

CLASSROOMS:

OTHER PHYSICAL FACILITIES: Faculty offices, student space, labs, seminar rooms, etc.

TECHNOLOGY RESOURCES: Computer labs, software, network/internet, Audio-visual / telecommunications, wireless connectivity, etc.

LIBRARY SERVICES: Staffing, collections (books, ebooks, journals, subscriptions), study space, etc.

REGISTRAR: Student records support, classroom scheduling support, etc.

MARKETING & ENROLLMENT SERVICES: program marketing, program recruitment, etc.

STUDENT SUPPORT: International student support, health counseling, career services, housing, scholarship, etc.

OTHER