SOUTH DAKOTA BOARD OF REGENTS
ACADEMIC AFFAIRS FORMS
Authority to Offer an Existing Course

Black Hills State University — **Institution**

College of Business GU, BECB — **Division/Department**

Pamela Canivean — **Institutional Approval Signature**

4/16/26 — **Date**

1. **Is this a request to offer an existing common course or an existing unique course (approval will change course status from unique to common)?**

Common Course	
Unique Course	X

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

Prefix & No.	Course Title	Credits
ACCT 441	Forensic Auditing and Fraud Examination	3

Course Description

This course is an introduction to forensic auditing designed to detect employee asset misappropriation and fraudulent financial reporting. It examines various aspects of forensic accounting/auditing, fraud prevention and detection, including the sociology of fraud, elements of fraud, ethics, types and costs of fraud, use of internal controls to prevent fraud, and use of technology in fraud detection. This course also covers basic aspects of internal auditing and operational audits performed by internal auditors.

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

Prefix & No.	Course Title	Pre-req	Co-req
ACCT 210	Principles of Accounting I	X	
ACCT 211	Principles of Accounting II	X	

3. **Universities currently offering this course, <u>or any equated courses</u> (*place an "X" in the appropriate boxes*):** *Please consult any universities indicated below, and attach correspondence with the campus response. Communication and approval should include the Provost's office at the universities currently offering the course.*

☐ BHSU ☐ DSU ☐ NSU ☐ SDSMT ☐ SDSU ☒ USD

4. **Does Offering the Course Create FTE Implications?** No
If no, Replacement of _ACCT 454 Advanced Auditing and Assurance 3 credits_____ (prefix, number, course name, credits) (deletion form attached)
Effective Date of Deletion:

** Note: The new ACCT 441 will replace ACCT 454 in the Professional Accountancy program but we want to keep ACCT 454 as an elective so are not deleting it at this time.

5. **Does Offering the Course Create Schedule Management Implications?** No
   Explain: The new class will be taught by one of our accounting faculty members as part of their regular teaching load.

6. **Existing program(s) in which course will be offered:** Professional Accountancy

   Note: This class can also serve as one of the required electives in the updated Business Administration – Accounting specialization program.

7. **CIP Code for the course:** 430117

8. **Is the university currently authorized to use the course prefix (i.e., the prefix is used for a minimum of 6 courses, not counting x9x courses)?** Yes

   If the university is not authorized to use the current prefix, please indicate the prefix your university will use for the course, which will be equated to the requested course. The university must be approved to use this prefix.:
   (*Note: If the institution wishes to offer the course with the current prefix, but is not authorized to do so, AAC Guidelines Form 2.4.1.H – New Prefix Request Form must be submitted along with this request.*)

9. **Proposed instructional method by this university:** R (Lecture)

10. **Proposed delivery method by this university:** Face-to-face and Online Asynchronous

11. **University Dept. Code:** 6 U
    Banner Department Code: BSBC

12. **Authority to offer effective beginning in what term?** Fall 2026

13. **Section Restriction: None**

XXX Approval:

Outlook

Fw: [EXT] Re: BHSU course offering inquiry

From Bailey, Adam <Adam.Bailey@bhsu.edu>
Date Thu 2/26/2026 7:29 AM
To Prosser, Laura <Laura.Prosser@bhsu.edu>

Forwarding, FYI. If I receive a response, I'll forward it to you.

Best,

Adam

Adam D. Bailey, PhD

Professor of Management and Chair
College of Business
Black Hills State University

From: Bailey, Adam <Adam.Bailey@bhsu.edu>
Sent: Thursday, February 26, 2026 7:27 AM
To: Allgrunn, Michael <mike.allgrunn@usd.edu>
Subject: Re: [EXT] Re: BHSU course offering inquiry

Mike,

Good morning, I hope you are doing well.

The accounting faculty at BHSU want to replace one class in their undergraduate curriculum, ACCT 454 Advanced Auditing and Assurance, with ACCT 441, Forensic Auditing and Fraud Examination Accounting. Currently, ACCT 411 is a unique course taught only at USD. Our plan would be to teach it in person, but we would like to get approval for the online format as well, in case a need arises to teach it in that format someday.

Would you let me know if you have any questions or concerns with BHSU seeking approval to offer this course?

Thank you,

Adam

Adam D. Bailey, PhD

Professor of Management and Chair
College of Business
Black Hills State University