

ARTICULATION AGREEMENT

South Central College
AND
University of Minnesota Crookston
2900 University Avenue
Crookston, MN 56716

This form is a modified form used within the Minnesota State Colleges and Universities (MnSCU) system.

This Agreement is entered into between **South Central College, 1920 Lee Blvd, North Mankato, MN 56003** (hereinafter sending institution), and **University of Minnesota Crookston 2900 University Avenue Crookston, MN 56716** (hereinafter receiving institution). This Agreement and any amendments and supplements, shall be interpreted pursuant to the laws of the State of Minnesota.

The sending institution has established an **Accounting A.A.S.** (hereinafter sending program), and the receiving institution has established an **Accounting B.S.** (hereinafter receiving program), and will facilitate credit transfer and provide a smooth transition from one related program to another. It is mutually agreed:

Admission and Graduation Requirements

- A. The receiving institution's admission and program admission requirements apply to both direct entry students and to students who transfer under this agreement.
- B. Students must fulfill the graduation requirements at both institutions.
- C. Students must complete the entire sending program and meet the receiving institution's admission requirements for the agreement to apply, including grade requirements for courses and an overall GPA requirement.

Transfer of Credits

- A. The receiving institution will accept **71 credits** from the sending program. A total of **65 credits** remain to complete the receiving program.
- B. Courses will transfer as described in the attached Program Articulation Table. For system institutions, once the courses are encoded, they will transfer as described in the "Transferology" audit.

Implementation and Review

- A. The Chief Academic Officers or designees of the parties to this agreement will implement the terms of this agreement, including identifying and incorporating any changes into subsequent agreements, assuring compliance with system policy, procedure and guidelines, and conducting a periodic review of this agreement.
- B. This Articulation Agreement is effective on **7/01/2018** and shall remain in effect until the end date of **06/30/2023** or for five years, whichever occurs first, unless terminated or amended by either party with 90 days prior written notice.
- C. The college and university shall work with students to resolve the transfer of courses should changes to either program occur while the agreement is in effect.
- D. This Articulation Agreement will be reviewed by both parties beginning **05/01/2023** (within six months of the end date).
- E. When a student notifies the receiving institution of their intent to follow this agreement, the receiving institution will encode course waivers and substitutions.

PROGRAM ARTICULATION TABLE

Check if the sending program or receiving program is new. X

	College (sending)	University (receiving)
Institution	South Central College	University of Minnesota Crookston
Program name	Accountant AAS Degree	Accounting Degree
Award Type (e.g., AS)	Associate of Applied Science	Bachelor of Science
Credit Length	71	120
CIP code (6-digit)	52.0301	
Describe program admission requirements (if any)		

Instructions

- List all required courses in both academic programs.
- MnTC goal areas transfer to the receiving institution according to the goal areas designated by the sending institution.
- Do not indicate a goal area for general education courses that are not part of the MnTC.
- For restricted or unrestricted electives, list number of credits.
- Credits applied: the receiving institution course credit amount may be more or less than the sending institution credit amount. Enter the number of credits that the receiving institution will apply toward degree completion.
- Show equivalent university-college courses on the same row to ensure accurate DARS encoding.
- Equiv/Sub/Wav column: If a course is to be encoded as equivalent, enter Equiv. If a course is to be accepted by the university as a "substitution" only for the purposes of this agreement, enter Sub. If a course requirement is waived by the receiving institution, enter Wav. If a course is to be accepted by the university as a MnTC goal area, restricted elective or unrestricted elective, leave the cell blank.

(To add rows, place cursor outside of the end of a row and press enter.)

SECTION A - Minnesota Transfer Curriculum-General Education

College (sending)			University (receiving)			
course prefix, number and name	Goal(s) ¹	Credits	course prefix, number and name	Goal(s) ¹	Credits Applied	Equip Sub Wav
Minnesota Transfer Curriculum-General Education						
ENGL100 Composition	1	4	COMP 1011 - Composition I (3)	1	3	
ECON120 - Microeconomics – or – ECON 110 - Macroeconomics	5,9	3	ECON 2101 – Microeconomics – or ECON 2102 - Macroeconomics	5	3	
MATH 115 – Concepts in Math – or - MATH 120 - College Algebra – or MATH 154 – Elementary Statistics	4	4	Unrestrictive Elective – or - MATH 1031 - College Algebra – or – MATH 1150 – Elementary Statistics	4	3	
COMM 110 – Public Speaking – or – COMM120 – Small Group Communication	1,9	3	SPCH 1101 – Public Speaking	1,9	3	
COMM 140 – Interpersonal Communication	1	3	Unrestricted Elective	1	3	
MnTC/General Education Total		17				

Special Notes:

- **Only COMM 110 Public Speaking from the sending institution will substitute for SPCH 1101 Public Speaking at the receiving institution (COMM 120 Small Group Communication will NOT be accepted for SPCH 1101 Public Speaking).**
- **The University of Minnesota Crookston honors the entire MnTC package; however, if the entire MnTC package is not transferred from the sending College, MnTC courses in all Goal Areas must be satisfied, and are evaluated on a course-by-course basis. ****
 - **** In order to satisfy Goal Area #3, one of the courses (Biological or Physical Science) must include a lab or a lab-like experience.**

SECTION B - Major, Emphasis, Restricted and Unrestricted Electives or Other

(pre-requisite courses, required core courses, required courses in an emphasis, or electives (restricted or general) within the major). Restricted electives (in Major) fulfill a specific requirement within a major. Example A: "Chose two of the following three courses;" Example B: A Biology degree may require 40 science credits (20 credits of required courses + 20 credits of listed related courses, such as botany, genetics, sociobiology, etc. which students can select).

Major, Emphasis, Restricted, Unrestricted Electives or Other Courses			
ACCT 1800 – Business Law	3	GBUS 3117 – Business Law	3
ACCT 1810 – Financial Accounting	4	ACCT 2101 – Principles of Accounting I (3)	3
ACCT 1811 – Managerial Accounting	4	ACCT 2102 – Principles of Accounting II (3)	3
ACCT 1814 – Payroll Accounting	3	Unrestricted Elective	3
ACCT 1834 – Computerized Accounting I	3	ACCT 3220 – Accounting Systems	3
ACCT 1835 – Computerized Accounting II	3	Unrestricted Elective	3
ACCT 1870 – Professional Accounting Careers	1	Unrestricted Elective	1
ACCT 2821 – Intermediate Accounting I	3	ACCT 3201 – Intermediate Accounting I (4)	3
ACCT 2822 – Intermediate Accounting II	3	Unrestricted Elective	3
ACCT 2847 – Fraud, Auditing & Internal Controls	4	ACCT 4221 – Auditing I (4)	3
ACCT 2861 – Cost Accounting I	4	ACCT 3301 – Cost Accounting I (4)	3
ACCT 2862 – Cost Accounting II	3	Unrestricted Elective	3
ACCT 2863 – Fund/NonProfit Accounting	3	Unrestricted Elective	3
ACCT 2864 – Income Tax I	4	ACCT 4404 – Income Tax I (3)	3

ACCT 2865 – Income Tax II	3	Unrestricted Elective	3	
ACCT 2900 – Accounting Review	3	Unrestricted Elective	3	
Elective Credits (from ACCT, MKT, COMP or OTEC)	3	Unrestricted Elective	3	
Major, Emphasis, Unrestricted Electives Total	54	Total College Credits Applied (sum of sections A and B)	64	

SECTION C - Remaining University (receiving) Requirements

	course prefix, number and name	Credits
	MnTC Goal Area 1: COMP 1013 - Composition II	3
	MnTC Goal Area 3	6
	MnTC Goal Area 4: MATH 1031 – College Algebra – or - MATH 1150 - Elementary Statistics	3
	MnTC Goal Area 5: ECON 2101 – Microeconomics – or - ECON 2102 - Macroeconomics	3
	MnTC Goal Area 6	6
	MnTC Goal Area 7	3
	MnTC Goal Area 8	0
	MnTC Goal Area 9	0
	ACCT 3202 - Intermediate Accounting II	4
	ACCT 3302 - Cost Accounting II	3
	ACCT 4110 - Advanced Accounting I	3
	ACCT 4111 - Advanced Accounting II	3
	ACCT 4310 - Auditing II	3
	ACCT 4405 - Income Tax II	3
	FIN 3100 - Managerial Finance	3
	GBUS 1005 - Orientation to Online Learning	1
	GBUS 3107 - Legal Environment in Business	3
	GBUS 3500 - Business Ethics	3
	MKTG 3300 - Principles of Marketing	3
	COMM 3008 - Business Writing	3
	- OR - WRIT 3303 - Writing in Your Profession	
	Upper Division Electives	6
	University unrestricted elective credits not counted elsewhere (if none enter 0)	0
	Total Remaining University Credits²	65

Special Notes, if any:

- Goal Area #6 & #8 can be taken together (therefore, only one course – 3 credits needed (see 0 credits listed under Goal Area #8).
- Goal Area #6 & #9 can be taken together (therefore, only one course – 3 credits needed (see 0 credits listed under Goal Area #9).
- UMC is recommending ECON120 – Principles of Microeconomics be taken at SCC, as part of the Minnesota Transfer Curriculum – General Education Requirements, and recommends ECON 2102 – Macroeconomics be taken at UMC.
- UMC is recommending MATH120 - College Algebra be taken at SCC as part of the Minnesota Transfer Curriculum – General Education Requirements, and recommends MATH 1150 – Elementary Statistics be taken at UMC.
- MATH115 – Concepts in Math will be considered an unrestricted elective, if taken at SCC and transferred into UMC’s program.

SECTION D - Summary of Total Program Credits			
College (sending) Credits		University (receiving) Requirements	
MnTC/General Education	17		
Major, Emphasis, Unrestricted Electives or Other	54		
Total College Credits	71	Total College Credits Applied	71
		Remaining credit to be taken at the university (receiving institution)	65
		Total Program Credits	136
Special Notes, if any:			

² At least 40 of the required credits for the baccalaureate degree shall be at the upper-division level. If a lower division course is shown as equivalent to an upper division course, check with the university to determine if it will count toward the 40 required credits of upper division.

College	Name	Signature	Date
Chief Academic Officer	Barbara Embacher	Bar Embacher	4/11/18
VPSAA Title			
University	Name	Signature	Date
Chief Academic Officer	Barbara J Keinath	Barbara Keinath	4/6/18
VCASA Title			
DARS Encoder			
Date when equivalencies were verified/encoded in DARS by the receiving institution.			