

**Transfer Articulation Agreement for
Bachelor of Science Degree in Accounting
Memorandum of Cooperation Between
Southwest State University and Riverland Community College**

Statement of Purpose

Southwest State University and Riverland Community College have entered into this agreement. The purpose of this agreement is to facilitate credit transfer and provide a smooth transition from one related degree program to another. It is further recognized that this agreement shall describe the required program of study at Riverland Community College for admission eligibility to Southwest State University in the Accounting program. This agreement identifies all required and equivalent courses at each institution.

Terms and Conditions of Credit Transfer:

The parties of this agreement hereby agree to the terms and conditions set forth herein.

The evaluation and transfer of earned college credits shall be in full compliance with MnSCU and all other state and federal education policies pertaining to undergraduate credit transfer. Current students and graduates, who have earned Associate in Arts degrees from Riverland Community College, shall be eligible for credit evaluation under the terms of this agreement. Program specific requirements and/or required courses are listed and defined in Appendix A of this agreement.

Transfer students will be accorded the same standards and criteria for admission to a major degree sequence as Southwest State University students.

- **Associate in Arts degree** transfer students who have completed the Minnesota Transfer Curriculum are exempt from additional lower-division general education *courses unless the degree requires program specific lower division general education courses. See Appendix A for explicit requirements, including the Graduation requirements.*

Applicants accepted must fulfill the graduation requirements of the granting institution as identified in Appendix A.

Joint Admission Option

Students may be admitted to both institutions simultaneously. With joint admissions, students receive a place in Southwest State University upon transfer from Riverland Community College Associate in Arts degree if they meet the requirements listed on Appendix A. This option will be developed in a separate document. Students may also:

- Concurrently enroll in courses at both institutions.
- Have access to advising and other services at both institutions

Collaboration Practices

Faculty at both institutions will cooperate in scheduling course offerings in a convenient, flexible manner. The resources of both institutions, including faculty and space, will be used in a manner that enhances the educational opportunities available to students. In addition:

- Each institution will jointly offer sponsored courses when appropriate.

- Tuition and fees will be paid to the institution from which the student takes a course as specified in Appendix A.
- Both institutions will work together to develop counseling, advisement, transcription, registration and financial aid procedures to facilitate concurrent enrollment of students.
- Both institutions will inform potential students about this program.

Articulation Implementation and Agreement Review

The Chief Academic Officer or designee of the collaborating institutions, shall be responsible for implementing this agreement, for identifying and incorporating any changes into subsequent agreements, and for conducting a periodic review of this agreement. This agreement may be cancelled/amended with prior written notice.

This agreement becomes effective on January 1, 2001 and remains in effect unless terminated or amended by either party.

Sending Institution

Receiving Institution

____/S/_____
 President – Southwest State University

1/2/03
 Date

____/S/_____
 President – Riverland Community College

12-18-02
 Date

**Memorandum of Cooperation Between
Southwest State University and Riverland Community College
Transfer Articulation Agreement for Bachelor of Science – Accounting Major**

This agreement includes specific requirements for admission into a program, outlines requirements, and indicates which courses can be used to meet program prerequisites as well as general education, major and program, and graduation requirements.

Admission to the Major Requirements: Students must achieve a cumulative GPA of 2.25 or higher by the time they have completed their Associate in Arts degree or 64 semester credits.

Acceptance of Accounting transfer credit:

Transfer credit is classified as being from:

1. Business and vocational schools.
2. Two-year community, junior and technical institutes/colleges.
3. Four-year accredited colleges and universities.

Policy:

1. From those schools most properly classified in #1 above, no accounting credit will be accepted toward a SSU accounting degree.
2. From those schools most properly classified in #2 above, courses substantially equivalent to our Principles of Accounting I, Principles of Accounting II and Microcomputers in Accounting will be accepted.
3. From those schools most properly classified in #3 above, Principles of Accounting I, Principles of Accounting II and Microcomputers in Accounting will be accepted. All other accounting courses will be subject to approval by the Accounting faculty on a course-by-course equivalency basis. However, as a minimum, all students must complete for letter grade at SSU all required 400 level accounting courses with a minimum of 16 credit hours in 0202-300 or 400 level course.

Graduation Requirements for the Major in Accounting:

- ◆ A 2.25 or higher cumulative GPA for all SSU Accounting courses (excluding ACCT 300 and ACCT 310) is required to graduate as an Accounting major. GPA requirements for transfer students will be evaluated only on the basis of SSU coursework.
- ◆ Successful completion of the SSU graduation requirements:
 - Health and Wellness,
 - Regional Studies and
 - Capstone course

Bachelor of Science Degree Requirements:

- ◆ A minimum of 128 semester credits hours (SCH).
- ◆ A minimum of 64 SCH at SSU or other accredited four-year institutions.
- ◆ A minimum of 32 SCH out of the last 64 SCH from SSU or another State University under the Common Market program.
- ◆ A minimum of 27 SCH at the 300 or 400 level.
- ◆ The requirements for an approved major, 14 SCH of which must be taken at SSU.

- ◆ The Liberal Arts Core and MnTC requirements or completion of the Associate in Arts degree from the cooperating institution. (If the prospective student hasn't completed the A.A. or the MnTC, contact the SSU Coordinator to determine the student's eligibility for the program.)
- ◆ Final approval of a students degree program shall rest with the advisor and the department.
- ◆ All coursework with a cumulative grade point average (GPA) of at least 2.00 for courses taken while enrolled at SSU. The major requires a cumulative GPA of 2.25.

Program Articulation Plan	Sending Institution Courses/Credits	Receiving Institution Courses/Credits
<p>General Education requirements -to be selected from MnTC or equivalent.</p> <p>Prerequisites (courses required for admission to upper level major)</p> <p>Program/Major requirements</p> <p>Electives</p>	<p>Completed Associate in Arts or MnTC</p> <p>ACCT 2011 Prin. /Financial Acctg. ACCT 2012 Prin. /Managerial Acctg. ECON 2292 Microeconomics ECON 2291 Macroeconomics STAT 2021 Fundamental/ Statistics BUSA 2041 Business Communications BUSA 1065 Microcomputer Applications See enclosed Appendix B & C</p> <p>See enclosed Appendix B & C</p>	<p>Completed Associate in Arts or MnTC</p> <p>0202 211 Prin. /Acctg. I 0202 212 Prin. /Acctg. II 1604 201 Microeconomics 1604 202 Macroeconomics 0206 230 Business Statistics 0206 317 Business Communications 0202 215 Microcomputers in Accounting See enclosed Appendix B & C</p> <p>See enclosed Appendix B & C</p>

Terms of the Memorandum of Understanding

APPENDIX B

- .. Riverland Community College students, both present and past, seeking admission to Southwest State University are required to satisfy all *admission requirements* as articulated in the SSU undergraduate catalog. Students entering SSU's Accounting degree that satisfy all course requirements in the Accounting major as articulated in the SSU undergraduate catalog will be accepted.
- .. With the merger of the three systems into Minnesota State Colleges and Universities (MnSCU), all attempts have been made to develop a *common calendar* for the cooperating institutions. *Any conflict will be resolved by following the SSU calendar, which could include compensation for the adjusted schedule.*
- .. Southwest State University will be responsible for offering sufficient credits of course work to allow students in the program to complete the SSU degree within three years. Courses may be offered evenings, days or weekends. (Southwest State University will offer all of the Accounting courses, but other four-year institutions may offer some electives.) Please note B.S. degree requirements earlier in this agreement. *SSU will not offer the Accounting 2011 and 2012, Economics 2291 and 229, Business 2021 and Business 2041 and Business 1065. We expect that students will complete these courses at Riverland Community College, whether they have completed the Associate in Arts degree or not. Riverland Community College will offer the 100 and 200 level required courses. Southwest State University requires that recipients of a Bachelor's degree complete a minimum of 64 semester credits at a four-year institution. To satisfy this requirement for Accounting students, SSU will accept 21 additional semester credits as a part of these 64 credits. The Wellness Graduation requirement may allow an additional transfer of 3 credits, which would total an additional 24 semester credits.*
- .. The plan for delivery of required courses by both SSU and Riverland will be developed prior to beginning the three-year cycle. Each year, Southwest State University will prepare a schedule of courses for the next semester and/or year and present the schedule to the Dean of Instruction at Riverland Community College for review and comment before the schedule is publicized. If a scheduling conflict or any other problem should occur, Southwest State University will strive to alleviate the concern. Nevertheless, SSU is responsible for the scheduling of SSU Accounting courses at Riverland.
- .. Southwest State University will be responsible for hiring all faculty for all Accounting courses on the Riverland campus. Normally, SSU Accounting faculty or approved SSU adjunct faculty will staff all of the courses.
- .. An *inter-campus advisory committee* composed of the Assistant to the Dean/ Distance Learning, SSU Site Coordinator at Riverland, an SSU Accounting faculty, the Dean of Instruction and a faculty representative at Riverland Community College will assist the Site Coordinator to review the program and its delivery.
- .. Riverland Community College will furnish the following:
 1. Classrooms for the classes offered.
 2. ITV technical support for all classes delivered via Interactive Television. SSU will assist in covering the costs.
 3. Office space for SSU Site Coordinator.
 4. Ordinary audiovisual equipment for classroom use.
 5. Office space for use by adjunct faculty.
 6. Telephone for the SSU Site Coordinator with access to state tie lines.
 7. Microcomputers for use in computer courses that are a part of the program.
 8. Library facilities.
 9. At no cost to the student, an official transcript sent to SSU for each semester the student is enrolled in courses completed after A.A.
- .. Riverland Community College will generally have the services of SSU Site Coordinator on a half-time basis. The coordinator will rotate the office hours/site and the coverage schedule will be posted. Generally the program facilitator will also be available on class nights to assist the program.
- .. Tuition will be charged at the semester rate at Southwest State University. Students in the SSU Accounting program at Riverland will register as set by the new registration system and will pay tuition to SSU by mail. Textbooks will be ordered at the Riverland Community College bookstore and generally sold the first night of class.

Accounting Major – Riverland Community College

I. RELATED REQUIREMENTS (30 CREDITS)

ACCT 2011	<i>Accounting Principles I (Riverland course)</i>
ACCT 2012	<i>Accounting Principles II (Riverland course)</i>
0206-380	Management Principles
0206-390	Business Law I
ECON 2292	<i>Principles - Microeconomics (Riverland course)</i>
ECON 2291	<i>Principles - Macroeconomics (Riverland course)</i>
STAT 2021	<i>Fundamentals of Statistics (Riverland course)</i>

One of the following: (Group A)		3 credits
1608-200	International Politics	
1608-340	Public Policy & Administration	
1608-356	Politics of the Global Economy	
1604-470	International Business & Econ.	

One of the following: (Group B)		3 credits
<i>BUSA 2041</i>	<i>Business Communications (Riverland course)</i>	
1209-360	Scientific & Tech, Writing	
1216 200	Small Group Communication	
1216-303	Advanced Public Speaking	
1216-310	Persuasion	
1216-	Any upper div, speech course	

One of the following: (Group C)		3 credits
0206-383	Org. Behavior & Theory	
0206-391	Business Law II	
0206-411	Management Info. Systems	
0206-425	Human Resource Management	
0206-426	Labor Relations	
0206-490	Business Policy	
0216-301	Marketing	
0206-351	Corporate Finance	
0206-320	Insurance & Risk Management	
0206-375	Investments	
0206-450	Real Estate	
0208-365	Personal Financial Planning	
1604-328	Money and Banking	

II. MAJOR COURSES (30 credits)

<i>BUSA 1065</i>	<i>Microcomputer Applications (Riverland course)</i>
0202-311	Intermediate Accounting I
0202-312	Intermediate Accounting II
0202-401	Advanced Accounting
0202-340	Cost Accounting I
0202-350	Federal Tax I
0202-421	Auditing I
0202-445	Senior Capstone (*also listed below)

Two of the following Accounting Electives: (3 credits each)

0202-330	Acctg. for Govt. Not-For-Profit Entities
0202-341	Cost Accounting II
0202-360	Accounting Information Systems
0202-422	Auditing II
0202-440	Accounting Theory and Problems
0202-451	Federal Tax II

III. GRADUATION REQUIREMENTS

0202-445	Senior Capstone*
	Health & Wellness requirement
	Regional Studies requirement