

MINNESOTA STATE COLLEGES AND  
UNIVERSITIES\*  
ARTICULATION AGREEMENT  
BETWEEN

ANOKA-RAMSEY COMMUNITY COLLEGE  
AND  
SAINT MARY'S UNIVERSITY OF MINNESOTA  
SCHOOLS OF GRADUATE AND PROFESSIONAL  
PROGRAMS

\*The Board of Trustees of the Minnesota State Colleges and Universities is authorized by Minnesota Statutes, Chapter 136F to enter into Agreements and has delegated this authority to colleges and universities.

This Agreement is entered into between ANOKA-RAMSEY COMMUNITY COLLEGE (ARCC) (hereinafter sending institution), and SAINT MARY'S UNIVERSITY OF MINNESOTA SCHOOLS OF GRADUATE AND PROFESSIONAL PROGRAMS (SMUMN) (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 **A.A.S. in Accounting Practitioner** (hereinafter sending program), and the receiving institution has established a **B.S. in Accounting** (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.

**Transfer of Credits**

- A. The receiving institution will accept 60 credits from the sending program. A total of 62 credits remain to complete the receiving program (48 of these remaining credits need to be completed at Saint Mary's University).
- 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 Transferology.
- C. No credit will transfer for courses in which a grade of C- or lower was earned.
- D. No credit will transfer for courses which are pre-freshman level or remedial.
- E. Credit will not be awarded twice for the same learning, including any prior learning or life experience credit awarded.
- F. A maximum of 2.0 semester credits will be awarded for physical education activity courses.

**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 **12/01/2016** and shall remain in effect until the end date of **12/01/2021** 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 **06/01/2021** (within six months of the end date).

September 1, 2016

- E. When a student notifies the receiving institution of their intent to follow this agreement, the receiving institution will encode course waivers and substitutions.

<b>PROGRAM ARTICULATION TABLE</b>		
	<b>College (sending)</b>	<b>University (receiving)</b>
Institution	Anoka Ramsey Community College	Saint Mary's University of Minnesota
Program name	Accounting Practitioner	Accounting
Award Type (e.g., AS)	A.A.S.	B.S.
Credit Length	60	122
CIP code (6-digit)	52.0301	52.0301
Describe program admission requirements (if any)		An official transcript issued to Saint Mary's University with a minimum of 30 semester credits including a basic English Composition course.

### 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) <sup>1</sup>	Credits	course prefix, number and name	Goal(s) <sup>1</sup>	Credits Applied	Equiv Sub Wav
Minnesota Transfer Curriculum-General Education						
Goal 1: Communication	1		Written Communications/Oral Communications			Sub
Goal 2: Critical Thinking	2		(Various competency areas depending on the course)			Sub
Goal 3 Natural Sciences	3		Science			Sub
Goal 4: Mathematics/Logical Reasoning	4		Mathematics			Sub
Goal 5: History and the Social and Behavioral Sciences	5		History, Social and Behavioral Sciences			Sub
Goal 6: Humanities and Fine Arts	6		Humanities and Fine Arts			Sub
Goal 7: Human Diversity	7		Global Human Perspectives			Sub
Goal 8: Global Perspective	8		Global Human Perspectives			Sub

<sup>1</sup> MnTC goal areas transfer to the receiving college/university according to the goal areas designated by the sending college/university

Goal 9: Ethical/Civic Responsibility	9		Ethics and Civic Responsibility			Sub
Goal 10: People and the Environment	10		(Various competency areas depending on the course)			Sub
Complete a minimum of 15 credits in at least three of the ten goals of the MnTC. One course may satisfy more than one goal, but the course credits may be counted only once.	1-10	15	(Various competency areas depending on the course)		15	Sub
<b>MnTC/General Education Total</b>		<b>15</b>				

**Special Notes, if any:** Some SMU general education competencies are fulfilled by SMU core program or elective courses.

### 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).

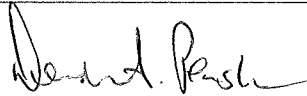
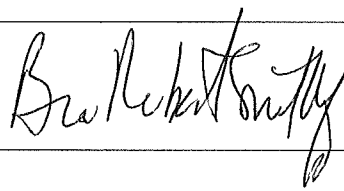
Major, Emphasis, Restricted, Unrestricted Electives or Other Courses						
BUS1104: Written Business Communications	3		Unrestricted elective		3	
BUS1112: Computer Concepts Applications	3		Unrestricted elective		3	
BUS1125: Financial Accounting	4		AC200: Financial Accounting		4	Equiv
BUS1130: Accounting Fundamentals	1		Unrestricted elective		1	
BUS1140: Applied Accounting	1		Unrestricted elective		1	
BUS2126: Managerial Accounting	4		AC205: Managerial Accounting		4	Equiv
BUS1105: Individual/Corporate Income Tax	3		AC308: Individual Taxation		3	Equiv
BUS1122: Business Ethics and Social Issues	3		Unrestricted elective		3	
BUS1134: Computerized Accounting	2		Unrestricted elective		2	
BUS1135: Payroll Accounting	2		Unrestricted elective		2	
BUS1143: Decision Making Using Excel	3		Unrestricted elective		3	
BUS2215: Legal Environment of Business	3		BU400: Business Law		3	Equiv
BUS2233: Intermediate Accounting	4		AC300: Intermediate Accounting I		3	Equiv
BUS1108: Business Math OR MATH1110: Introduction to Statistics OR MATH1200: College Algebra	3		Unrestricted elective		3	
**Restricted elective credits – Select any business course(s) from ARCC and/or upper division accounting courses from a four-year university to meet the 45-credit program requirement. **Students transferring to SMU's Accounting Program can transfer upper-division SMU accounting courses back to ARCC.	6		Unrestricted elective  Upper-division courses completed at another four-year university that are equivalent to SMU courses will substitute for SMU courses. Students would then select additional SMU elective courses to replace substituted courses.		6	
**Unrestricted elective credits (if none enter 0)	0				0	
<b>Major, Emphasis, Unrestricted Electives Total</b>	<b>45</b>		<b>Total College Credits Applied (sum of sections A and B)</b>		<b>60</b>	

### SECTION C - Remaining University (receiving) Requirements

	course prefix, number and name	Credits
	<b>Required Accounting Courses</b>	
	AC305: Intermediate Accounting II	3
	AC315: Cost Accounting	3
	AC400: Advanced Accounting	3
	AC405: Auditing	3
	AC410: Corporate Finance	3
	AC490: Accounting Capstone	3
	<b>Required Accounting and Managements Elective Course</b>	
	See academic advisor for list of electives	15
	<b>Required Business Courses</b>	
	MG305: Managerial Ethics	3
	BU403: Applied Business Statistics	3
	MG410 or MG412: Applied Leadership and Management or Critical Thinking for Organizational Leaders	3
	<b>Required Communications Courses</b>	
	COM309: Professional Writing	3

	COM310: Oral Communications	3
	**Students will meet with a Saint Mary's advisor to determine additional elective courses from SMU, ARCC, or other institutions, that might be needed for the program.	14
		<b>62</b>
<b>Special Notes, if any:</b> **If upper division accounting courses from Saint Mary's University are selected to complete the ARCC restricted electives (6 credits), then additional ARCC or Saint Mary's University credits need to be completed so that 122 credits total are earned for the Bachelor of Science degree.		

SECTION D - Summary of Total Program Credits			
College (sending) Credits		University (receiving) Requirements	
MnTC/General Education	30		
Major, Emphasis, Unrestricted Electives or Other	30		
<b>Total College Credits</b>	<b>60</b>	<b>Total College Credits Applied</b>	<b>60</b>
		<b>Remaining credit to be taken at the university (receiving institution)</b>	<b>62</b>
		<b>Total Program Credits</b>	<b>122</b>
<b>Special Notes:</b> * Saint Mary's University (SMU) requires that students complete a minimum of 48 semester credits at SMU (SMU's minimum residency requirement), and 122 credits total, to earn the Bachelor of Science in Accounting degree. <b>The remaining 74 credits can be completed at Anoka-Ramsey Community College.</b> Credit for prior learning, military training, and standardized exams such as CLEP and DSST can also count toward fulfilling the 86 non-SMU credit requirement. Courses completed at colleges and universities other than Anoka-Ramsey Community College are also considered for credit transfer into SMU.			

College	Name	Signature	Date
Chief Academic Officer			
Vice President of Academic Affairs	Deidra Peaslee, Ph.D.		10/28/16
Title			
University	Name	Signature	Date
Chief Academic Officer			
Vice President of the Schools of Graduate and Professional Programs	Robert Smith, FSC, Ph.D.		10-5-16
Title			
DARS Encoder			
Date when equivalencies were encoded in DARS by the receiving MnSCU institution.			