

Articulation Agreement

between

Mitchell Technical College Accounting A.A.S.

and

Dakota Wesleyan University Accounting B.S.

(August 2020)

This articulation agreement formalizes the transfer of credits from the Accounting A.A.S. degree from Mitchell Technical College to the Accounting Bachelor of Science Degree from Dakota Wesleyan University under the following conditions:

The student will be granted credit the following DWU degree requirements for work done at Mitchell Technical College:

- 1. 60 credit hours toward the BS degree.
- 2. 11 upper level credits toward the required 30 for the BS degree.

The student must complete the following coursework at DWU:

1. A minimum of 60 additional total credits, as outlined below, of which at least 20 must be upper level credits.

2. The requirements in Appendix A, unless credit has been earned in equivalent Mitchell Technical College courses (in parentheses): (39 credits). See Appendix A.

3. The General Education requirements listed in Appendix B, unless credit has been earned in equivalent Mitchell Technical College courses (in parentheses): (32 credits) See Appendix B.



APPENDIX A

The following requirements in the Business core, unless credit has been earned in equivalent Mitchell Technical College courses (in parentheses): (39 credits)

| | / |
|---|--------------|
| ENT 224 - Entrepreneurial Leadership I | 3 (BUS 170) |
| ECO 231 - Macroeconomics | 3 |
| ECO 232 - Microeconomics | 3 |
| MTH 200 - Statistics | 3 |
| BUS 220 - Principles of Management | 3 (BUS 212) |
| BUS 251 - Principles of Financial Accounting | 3 (ACCT 110) |
| BUS 252 - Principles of Managerial Accounting | 3 (ACCT 111) |
| BUS 263 - Business Law I | 3 (BUS 140) |
| BUS 344 - Principles of Finance | 3 |
| BUS 356 - Operations & Information Management | 3 |
| BUS 371 - Principles of Marketing | 3 (BUS 120) |
| BUS 381 - Business Ethics & Social Policy | 3 |
| BUS 484 - Business Analysis & Strategy | 3 |
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The following requirements in the Accounting major, unless credit has earned in equivalent Mitchell Technical College courses (in parentheses): (32 credits)

Accounting upper levels:

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|--------------------|----------------------------------|--------------|--|--|--|
| BUS 305 | Accounting Systems | 3 | | | |
| BUS 349 | Taxation I | 3 (ACCT 218) | | | |
| BUS 350 | Taxation II | 3 | | | |
| BUS 353 | Intermediate Accounting I | 4 (ACCT 212) | | | |
| BUS 354 | Intermediate Accounting II | 4 (ACCT 213) | | | |
| BUS 355 | Cost Accounting | 3 (ACCT 214) | | | |
| BUS 456 | Governmental & Non-Profit Acct'g | 3 (ACCT 217) | | | |
| BUS 457 | Advanced Accounting I | 3 | | | |
| BUS 458 | Auditing | 3 | | | |
| BUS 459 | Advanced Accounting II | 3 | | | |
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APPENDIX B

The following General Education requirements, unless credit has been earned in equivalent Mitchell Technical College courses (in parentheses): (35 credits)

| Written Communication | ENG 111 (ENG 100) | 3 |
|--------------------------------|-------------------------------|----------|
| Oral Communication | COM 101 (SPCM 101) | 3 |
| Cognitive Analysis | PSY 131, PSY 237 (PSY 101) | 3 |
| Quantitative Reasoning | MTH 200 | 3 |
| Historical Thinking & Analysis | an approved history course | 3 |
| Science & Technology | an approved science course | 3 |
| Literary Analysis | an approved literature course | 3 |
| Artistic Appreciation | an approved fine arts course | 3 |
| Cultural & Global Awareness | an approved course | 3 |
| Civic Values & Engagement | an approved course | 3 |
| Personal Growth & Maturity | an approved course | 3 |
| Post College Success | UNI 301 | <u>2</u> |
| | | 35 |



APPENDIX C – Sample BS ACCT completion plan

Mitchell Technical College Acct AAS \rightarrow BS in Accounting

1st Fall semester

| DWU course | Course description | <u>Credits</u> | Offered** | <u>Fulfills</u> |
|----------------|-----------------------------------|----------------|------------------|------------------------|
| BUS 457 | Advanced Accounting I | 3 | Fall | Accounting upper level |
| BUS 305 | Accounting Systems | 3 | Fall (even only) | Accounting upper level |
| ECO 231 | Macroeconomics | 3 | Fall | Business core |
| BUS 344 | Principles of Finance | 3 | Fall | Business core |
| One 3 credit G | GenEd course from the list below* | 3 | _ | |
| | | 15 | | |

1st Spring semester

| DWU course | Course description | <u>Credits</u> | Offered** | <u>Fulfills</u> |
|----------------|-----------------------------------|----------------|----------------|------------------------|
| ECO 232 | Microeconomics | 3 | Spring | Business core |
| BUS 459 | Advanced Accounting II | 3 | Spring | Accounting upper level |
| BUS 381 | Business Ethics & Social Policy | 3 | Spring | Business core |
| UNI 301 | Post College Success | 2 | Fall or Spring | General education |
| BUS 350 | Taxation II | 3 | Spring | Accounting upper level |
| | | 14 | | |
| | | | - | |
| <u>Summer</u> | | | | |
| One 3 credit G | GenEd course from the list below* | 3 | | General education |
| One 3 credit G | GenEd course from the list below* | 3 | | General education |
| One 3 credit G | GenEd course from the list below* | 3 | | General education |
| | | 9 | - | |

2nd Fall semester

| DWU course | Course description | <u>Credits</u> | Offered** | <u>Fulfills</u> |
|----------------|---|----------------|----------------|------------------------|
| BUS 356 | Operations & Information Mgmnt | 3 | Fall | Business core |
| MTH 200 | Statistical Methods I | 3 | Fall or Spring | Business core |
| BUS 305 | Accounting Systems | 3 | | Accounting upper level |
| One 3 credit G | ienEd course from the list below* | 3 | | General education |
| One 3 credit G | ienEd course from the list below* | 3 | _ | General education |
| | | 15 | | |

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| 2nd Spring semester | | | | | |
|---------------------------------------|----------------------------------|----------------|----------------|------------------------|--|
| DWU course | Course description | <u>Credits</u> | Offered** | <u>Fulfills</u> | |
| BUS 458 | Auditing | 3 | Spring | Accounting upper level | |
| BUS 484 | Business Analysis & Strategy | 3 | Spring | Business core | |
| One 3 credit G | enEd course from the list below* | 3 | | | |
| One 3 credit G | enEd course from the list below* | 3 | | | |
| One 3 credit G | enEd course from the list below* | 3 | _ | | |
| | | 15 | | | |
| | | | - | | |
| *GenEd list: | | | | | |
| ENG 111 | Written communication | 3 | Fall or Spring | General education | |
| COM 101 | Oral communication | 3 | Fall or Spring | General education | |
| Psychology B | reath of Knowledge course | 3 | Fall or Spring | General education | |
| History Breat | h of Knowledge course | 3 | Fall or Spring | General education | |
| Science Brea | th of Knowledge course | 3 | Fall or Spring | General education | |
| Literature Breath of Knowledge course | | 3 | Fall or Spring | General education | |
| Financial Literacy | | 3 | Fall or Spring | General education | |
| Art Breath of Knowledge course | | 3 | Fall or Spring | General education | |
| US Gov't Breath of Knowledge course | | 3 | Fall or Spring | General education | |
| UNI 301 | | 2 | Fall or Spring | General education | |

**Course offerings are subject to change. Please stay in contact with your academic advisor.