

**ARTICULATION AGREEMENT
LEADING TO A
B.B.A. IN ACCOUNTING
BETWEEN MARSHALL UNIVERSITY AND
KANAWHA VALLEY COMMUNITY AND TECHNICAL COLLEGE**

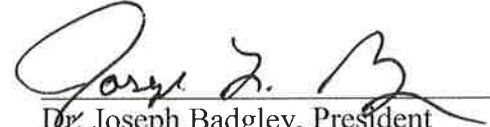
Marshall University and Kanawha Valley Community and Technical College in order to promote the transfer of students between the two institutions seeking degrees in Accounting and thereby increase educational opportunities for students in West Virginia, establish this articulated program leading to the B.B.A. degree in Accounting to be granted by Marshall University. This articulation agreement stipulates a course of study leading to an A.A.S. degree in Applied Science, which, if satisfactorily completed by students at the Kanawha Valley Community and Technical College, will allow them to transfer into the Marshall University College of Business and obtain the B.B.A. degree in Accounting upon the successful completion of the program outlined in the articulation agreement.

Marshall University and Kanawha Valley Community and Technical College agree to monitor and support the provisions of this agreement to ensure consistency and program quality and transferability of the benefit of the students of both institutions. Marshall University and Kanawha Valley Community and Technical College agree to coordinate changes in the course content or requirements for any courses listed in the articulation agreement in order to ensure continued comparability between the courses offered on each campus. Marshall University and Kanawha Valley Community and Technical College agree to renegotiate this agreement as necessary due to changes in curriculum or graduation requirements implemented by either institution. This process will be the responsibility of the appropriate deans at both institutions.


Students pursuing the B.B.A. in Accounting through the articulation agreement will be bound by the curriculum sheets in effect at the time they are officially accepted into the articulated program. The attached curriculum sheets dated December 1, 2011 will be in effect until officially changed and agreed upon by both institutions.



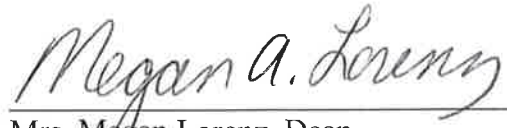
Dr. Stephen J. Kopp, Ph.D.
President
Marshall University



Dr. Joseph Badgley, President
Kanawha Valley CTC



Dr. Chong Kim, Dean
College of Business
Marshall University



Mrs. Megan Lorenz, Dean
Business Studies
Kanawha Valley CTC

December 22, 2011

Articulation between Kanawha Valley CTC and Marshall University

ACCOUNTING 2+2 Option

KVCTC, Associate in Applied Science - Marshall University, BBA in Accounting

FIRST YEAR	
<p>First Semester</p> <p>ENG 110 English Composition I (ENG 101) 3</p> <p>BST 240 Fund of Bus Computer Tech (MIS 200)..... 3</p> <p>BST 106 Introduction to Business..... 3</p> <p>MAT 120 College Algebra (MTH 130) 3</p> <p>BIO 101 Principles of Biology (Physical/Natural Science) 3</p> <p>BIO 103 Principles of Biology Lab (Phys/Nat Science)..... 1</p> <p>TOTAL CREDITS 16</p>	<p>Second Semester</p> <p>ENG 111 English Composition II¹ (ENG 201)..... 3</p> <p>ECN 201 Principles of Macroeconomics (ECN 253)..... 3</p> <p>ACC 227 Financial Accounting (ACC 215)..... 3</p> <p>BST 203 Business Law I (LE 207)..... 3</p> <p>BST 205 Fundamentals of Marketing² (MKT 340)..... 3</p> <p>TOTAL CREDITS 15</p>
SECOND YEAR	
<p>Third Semester</p> <p>ACC 237 Managerial Accounting (ACC 216)..... 3</p> <p>ECN 202 Principles of Microeconomics (ECN 250) 3</p> <p>BST 202 Principles of Management³(MGT 320) 3</p> <p>ACC 235 Integrated Computer Accounting..... 3</p> <p>BST 230 Business Communications and Ethics (CMM 207) ... 3</p> <p>TOTAL CREDITS 15</p>	<p>Fourth Semester</p> <p>ACC 293 Intermediate Accounting I..... 3</p> <p>ACC 285 Individual Income Tax..... 3</p> <p>BST 263 Business Statistics (MGT 218)..... 3</p> <p>ACC 284 Cost Accounting 3</p> <p>BST 298 Business Studies Seminar..... 1</p> <p>BST 244 MOS Excel Certification..... 1</p> <p>TOTAL CREDITS 14</p>
Transfer to Marshall University College of Business after Completion of Associate Degree Requirements	
<p>Fifth Semester</p> <p>ACC 311 Intermediate Accounting..... 3</p> <p>ACC 318 Cost Accounting..... 3</p> <p>ACC 348 Federal Taxation 3</p> <p>FIN 323 Principles of Finance..... 3</p> <p>PSY 201 General Psychology (CT)..... 3</p> <p>LCOB 200 Career Exploration Skills..... 1</p> <p>TOTAL CREDITS..... 16</p>	<p>Sixth Semester</p> <p>ACC 312 Intermediate Accounting..... 3</p> <p>ACC 341 Accounting Information Systems 3</p> <p>_____ Accounting Elective⁴ 3</p> <p>LE 308 Commercial Law..... 3</p> <p>ENG 204 Writing for the Workplace (WI)..... 3</p> <p>TOTAL CREDITS 15</p>
<p>Seventh Semester</p> <p>ACC 414 Advanced Accounting Problems..... 3</p> <p>ACC 429 Auditing I 3</p> <p>_____ Accounting Elective⁴ 3</p> <p>_____ CMM Studies Elective 3</p> <p>_____ Fine Arts Elective..... 3</p> <p>TOTAL CREDITS 15</p>	<p>Eighth Semester</p> <p>ACC 499 Senior Seminar⁵ 3</p> <p>MGT 460 Strategic Management⁶ 3</p> <p>MKT 371 International Marketing (Int'l Bus Elect. – earn "C").... 3</p> <p>_____ Humanities Elective..... 3</p> <p>_____ Free Elective..... 2</p> <p>TOTAL CREDITS 14</p>

¹Must have a grade of "C" or better in ENG 111 (ENG 201).

²BST 205 must be validated to receive credit for MKT 340 by passing a MKT exam provided by the COB; or by taking MKT 371 and receiving a grade of "C" or better, or re-taking MKT 340 at Marshall for upper division credit.

³BST 202 must be validated to receive credit for MGT 320 by passing a MGT exam provided by the COB; or by taking MGT 422 and receiving a grade of "C" or better; or re-taking MGT 320 at Marshall for upper division credit.

⁴ACC Electives can be selected from the following: ACC 412, 415, 418, 430, 435, 448. Special Topics in Accounting (480-482 and 580-583) will also count as Accounting Electives.

⁵This is the capstone course for all Accounting majors. It can only be taken during the senior year after all prerequisites are met.

⁶This is the capstone course for all College of Business majors. It is normally taken in the graduating semester.