





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


Marshall University and Mountwest 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 Management Technology: Accounting Option, which, if satisfactorily completed by students at the Mountwest Community and Technical College, will allow them to transfer into the Marshall University Lewis College of Business and obtain the B.B.A. degree in Accounting upon the successful completion of the program outlined in the articulation agreement.

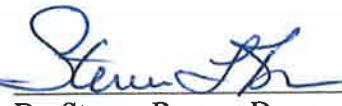
Marshall University and Mountwest Community and Technical College agree to monitor and support the provisions of this agreement to ensure consistency and program quality and transferability of the benefit of the students of both institutions. Marshall University and Mountwest Community and Technical 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 Mountwest 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 October 27, 2011 will be in effect until officially changed and agreed upon by both institutions.

  
Date: 11-22-11  
Stephen J. Kopp, Ph.D., President  
Marshall University

  
Date: 12/2/11  
Dr. Keith Cotroneo, President  
Mountwest Community and Technical College

  
Date: 11-29-11  
Dr. Chong Kim, Dean  
Lewis College of Business  
Marshall University

  
Date: 6/21/11  
Dr. Steven Brown, Dean  
Business Technology and Workforce Dev.  
Mountwest Community and Technical College

# ACCOUNTING 2+2

Mountwest Community & Technical College & Marshall University College of Business

2011-2012

FIRST YEAR	
<p><b>First Semester</b></p> <p>AC 103 Introduction to Accounting..... 3</p> <p>ENL 111 Written Communication (ENG 101)..... 3</p> <p>IT 101 Fundamentals of Computers (MIS 200) ..... 3</p> <p>MAT 145 Applications in Algebra (MTH 1XX-meets MTH) ..... 3</p> <p>MG 101 Introduction to Business..... 3</p> <p><b>TOTAL CREDITS ..... 15</b></p>	<p><b>Second Semester</b></p> <p>AC 201 Financial Accounting I<sup>1</sup>(ACC 215)..... 3</p> <p>COM 112 Oral Communication (CMM 207) ..... 3</p> <p>EC 201 Fundamentals of Microeconomics (ECN 250)..... 3</p> <p>IT 150 Applications to Spreadsheets ..... 3</p> <p>MAT 210 Statistics for Business and Industry (MGT 218)..... 3</p> <p><b>TOTAL CREDITS ..... 15</b></p>
SECOND YEAR	
<p><b>Third Semester</b></p> <p>AC 210 Managerial Accounting<sup>1</sup> (ACC 216)..... 3</p> <p>AC 221 Computerized Accounting I..... 3</p> <p>ENL 115 Written Communication II<sup>2</sup> (ENG 201) ..... 3</p> <p>EC 202 Fundamentals of Macroeconomics (ECN 253)..... 3</p> <p>MG 202 Business Organization &amp; Management<sup>3</sup>(MGT 320).... 3</p> <p>MK 130 Fundamentals of Marketing<sup>4</sup> (MKT 340) ..... 3</p> <p><b>TOTAL CREDITS ..... 18</b></p>	<p><b>Fourth Semester</b></p> <p>AC 202 Financial Accounting II ..... 3</p> <p>AC 234 Taxation ..... 3</p> <p>FN 231 Business Finance ..... 3</p> <p>MG 226 Commercial Papers &amp; Transactions (LE 207) ..... 3</p> <p>MG 296 Integrated Business Strategies..... 3</p> <p><b>TOTAL CREDITS ..... 15</b></p>
HOURS REQUIRED FOR GRADUATION: 63	
Transfer to College of Business after completion of Associate Degree Requirements	
<p><b>Fifth Semester</b></p> <p>ACC 311 Intermediate Accounting I<sup>1</sup> ..... 3</p> <p>ACC 318 Cost Accounting<sup>1</sup>..... 3</p> <p>ACC 348 Federal Taxation<sup>1</sup>..... 3</p> <p>FIN 323 Principles of Finance..... 3</p> <p>ENG 204 Writing for the Workplace..... 3</p> <p>LCOB 200 Career Exploration Skills..... 1</p> <p><b>TOTAL CREDITS ..... 16</b></p>	<p><b>Sixth Semester</b></p> <p>ACC 312 Intermediate Accounting II<sup>1</sup>..... 3</p> <p>ACC 341 Accounting Information Systems<sup>1</sup>..... 3</p> <p>_____ Accounting Elective<sup>5</sup>..... 3</p> <p>LE 308 Commercial Law..... 3</p> <p>MKT 371 International LCOB Elective (*C* to validate MK 130).... 3</p> <p>PSY 201 General Psychology ..... 3</p> <p><b>TOTAL CREDITS ..... 18</b></p>
<p><b>Seventh Semester</b></p> <p>ACC 414 Advance Accounting Problems<sup>1</sup>..... 3</p> <p>ACC 429 Auditing I<sup>1</sup> ..... 3</p> <p>_____ Accounting Elective<sup>5</sup>..... 3</p> <p>_____ Critical Thinking..... 3</p> <p>_____ Fine Arts Elective..... 3</p> <p>_____ CMM Studies Elective..... 3</p> <p><b>TOTAL CREDITS ..... 18</b></p>	<p><b>Eighth Semester</b></p> <p>ACC 499 Senior Seminar<sup>6</sup> ..... 3</p> <p>MGT 460 Strategic Management<sup>7</sup>..... 3</p> <p>_____ Accounting Elective<sup>5</sup>..... 3</p> <p>_____ Humanities Elective..... 3</p> <p>_____ Physical/Natural Science..... 4</p> <p><b>TOTAL CREDITS ..... 16</b></p>

Marshall University does not accept EDGE credit.

<sup>1</sup>Student must earn a grade of "C" or better in all ACC prerequisite courses, as well as ACC 215 and ACC 216; and in ACC 348 if taking ACC 448.

<sup>2</sup>Must have a grade of "C" or better in ENG 102.

<sup>3</sup>In order to receive credit for MGT 320, MG 202 must be either be validated by passing an exam provided by the COB or by taking MGT 422 and receiving a grade of "C" or better, or by taking MGT 320 at Marshall University.

<sup>4</sup>In order to receive credit for MKT 340, MK 130 must be either be validated by passing an exam provided by COB or by taking MKT 371 and receiving a grade of "C" or better, or by taking MKT 340 at Marshall University.

<sup>5</sup>Accounting Electives – select 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.

<sup>6</sup>This is the capstone course for all Accounting majors. It can only be taken during the senior year after all prerequisites are met.

<sup>7</sup>This is the capstone course for all College of Business majors. It is normally taken in the graduating semester.

Rev: 10/27/11