



**ARTICULATION AGREEMENT
BETWEEN
THREE RIVERS COLLEGE
& CENTRAL METHODIST UNIVERSITY**



OVERVIEW:

This formal program of articulation agreement is made and entered into by the Central Methodist University, College of Graduate and Extended Studies, hereinafter referred to as CMU and the Three Rivers College hereinafter referred to as TRC. By this agreement, CMU and TRC express a shared commitment to increasing opportunities for student access to and success in higher education. By clarifying transfer policies and procedures which assure articulation between programs, the institutions seek to assist students in making a seamless transfer from the associate to the baccalaureate degree.

PURPOSE:

This agreement provides students who have earned an Associate of Applied Science in Accounting Technology (AAS.ACTE) the opportunity to complete a Bachelor of Accountancy at CMU. Any TRC student who has earned an AAS.ACTE degree is guaranteed that CMU will accept designated freshman and sophomore education credits, will accept all general education credits, and will apply such to the Bachelor of Accountancy degree in a manner consistent with the treatment of native students.

CONDITIONS OF TRANSFER:

- Criteria for acceptance into the articulated program at CMU will be the same for the transfer as for native students.
- TRC, upon request of students, will provide verification of completed courses to CMU, CGES Office of Admissions.
- Transfer students from TRC will have access to an advisor, financial aid, and student services on the same basis as native students.

- Minimum grade standards for academic progress and graduation from TRC will be subject to no further review by CMU.
- CMU will apply the same academic progress and graduations standards to TRC transfer students as those applicable to native students at CMU.

SECTION II: TRANSFER OF CREDIT

A maximum of 88 semester hours of credit will be accepted by CMU from Three Rivers College to be applied to the Bachelor of Accountancy. In addition, thirty of the last 36 semester hours of credit must be completed at CMU (residency requirement) to be applied to the Bachelor of Accountancy.

Transfer students from TRC, meeting the criteria listed below will be accepted into the Accountancy program at CMU. Admission into the upper level Accountancy program is competitive; students must meet the minimum requirements outlined below to be considered, but that does not guarantee admission.

Criteria for Admittance to the Bachelor of Accountancy:

- Completion of all coursework with a cumulative 2.00 GPA.
- Submit official transcripts from all previous educational institutions.

SECTION III: PROGRAM PLAN

Students falling under this program articulation agreement will be responsible for successful completion of the following requirements.



Central Methodist University AAS Accounting Technology Bachelor of Accountancy



Associate Applied Science in Accounting Technology (TRC)

| ✓ | Three Rivers College | Fall Semester |
|-------|----------------------|----------------------------------|
| _____ | ACCT211 | Principles of Accounting I 3 |
| _____ | ENGL111 | College Writing 3 |
| _____ | GOVT121 | National & State Government 3 |
| _____ | IST100 | Computer Applications 3 |
| _____ | MATH103 | Intermediate Algebra (MATH153) 4 |

| Central Methodist University Equivalent | |
|---|---|
| AC201 | Accounting Principles I 3 |
| EN110 | College Composition I 3 |
| PS101 | Intro Amer. Nat'l State Local Gov't 3 |
| XXXXX | Required Analytic Skills 3 |
| XXXXX | General Elective needed to reach 124 cr 4 |

| ✓ | Spring Semester | |
|-------|-----------------|---------------------------------|
| _____ | ACCT212 | Principles of Accounting II 3 |
| _____ | BLAW221 | Legal Environment of Business 3 |
| _____ | ENGL112 | Advanced College Writing 3 |
| _____ | IST268 | Spreadsheet Applications 3 |
| _____ | BIOL101 | General Biology -or- 5 |
| _____ | PHYS101 | Physical Science 5 |

| Central Methodist University Equivalent | |
|---|-------------------------------------|
| AC202 | Accounting Principles II 3 |
| BU341 | Business Law Contracts 3 |
| EN111 | College Composition II 3 |
| BU225 | Computer Applications in Business 3 |
| BI101 | General Biology -or- 4 |
| SCXXX | Science with Lab (Required) 5 |

| ✓ | Fall Semester | |
|-------|---------------|-----------------------------|
| _____ | ACCT218 | Payroll Accounting 3 |
| _____ | ACCT225 | Intermediate Accounting I 3 |
| _____ | ACCT237 | Income Tax Accounting 3 |
| _____ | BUED203 | Business Communications 3 |
| _____ | ECON211 | Prin. of Macroeconomics 3 |
| _____ | SCOM110 | Public Speaking 3 |

| Central Methodist University Equivalent | |
|---|---------------------------------------|
| XXXXX | Elective course needed to reach 124 3 |
| AC301 | Intermediate Accounting I 3 |
| AC340 | Income Tax 3 |
| XXXXX | Elective course needed to reach 124 3 |
| EC201 | Macroeconomics 3 |
| CT101 | Communication Skills 3 |

| ✓ | Spring Semester | |
|-------|-----------------|----------------------------------|
| _____ | ACCT219 | Accounting Mgmt Software 3 |
| _____ | ACCT227 | Financial Analysis & Budgeting 3 |
| _____ | ACCT258 | Cost Accounting 3 |
| _____ | ACCT296 | Certified Bookkeeper Review 3 |
| _____ | ACCT297 | Internship 3 |

| Central Methodist University Equivalent | |
|---|---------------------------------------|
| XXXXX | Elective course needed to reach 124 3 |
| XXXXX | Elective course needed to reach 124 3 |
| AC320 | Cost Accounting 3 |
| XXXXX | Elective course needed to reach 124 3 |
| XXXXX | Elective course needed to reach 124 3 |

| Additional General Education Requirements & Equivalents (18 Hours): | | |
|---|---------|--------------------------------|
| _____ | MATH223 | Probability & Statistics 3 |
| _____ | ECON212 | Principles of Microeconomics 3 |
| _____ | ENGL210 | Intro to Literature 3 |
| _____ | MATH163 | College Algebra 3 |
| _____ | PHIL243 | Religions of the World 3 |
| _____ | MKTG115 | Principles of Marketing 3 |

| | |
|-------|--------------------------------|
| MA103 | Elementary Statistics 3 |
| EC212 | Microeconomics 3 |
| EN222 | Introduction to Literature 3 |
| MA103 | College Algebra 3 |
| RL122 | Religion And Human Adventure 3 |
| MK330 | Marketing 3 |

Central Methodist University
Bachelor of Accountancy
Junior and Senior Level Coursework

| | | |
|---------|--|------|
| AC305 | Intermediate Accounting II | 3 cr |
| AC313 | Fraud Examination | 3 cr |
| AC350 | Governmental and Not for Profit Accounting | 3 cr |
| AC370 | Information Systems | 3 cr |
| AC430 | Auditing | 3 cr |
| AC480 | Accounting Major Readings | 3 cr |
| BU342 | Business Law Commercial | 3 cr |
| EC3xx | 300/400 Level Economics Elective | 3 cr |
| EN305/6 | Expository Writing or Technical Writing | 3 cr |
| FB351 | Business Finance | 3 cr |
| MG354 | Principles of Management | 3 cr |
| MG477 | Production Operations Management | 3 cr |
| PL306 | Ethics and the Profession | 3 cr |

Program Specifics:

Students must have a minimum of 15 cr of 300/400 level accounting coursework.
 No grades lower than a "C" allowed for accounting specific courses.
 Minimum cumulative GPA 2.0.

Summary:

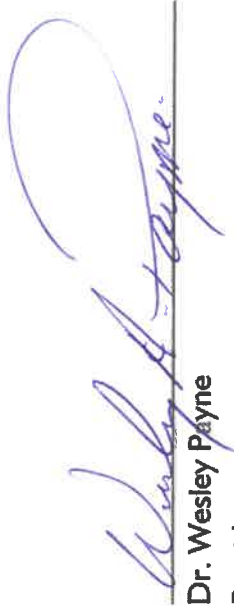
| | |
|--|--------|
| Total Central Methodist University Hours (Minimum) | 36 cr |
| Total Three Rivers College Transfer Hours Accepted | 88 cr |
| Total Hours | 124 cr |

TERMS OF AGREEMENT:

This agreement is made and entered into in the academic year of 2014-2015 and remains in force unless changed in writing by mutual agreement of both parties. The agreement may be amended at any time with the approval of both parties and is subject to regular review to assure accuracy with respect to degree requirements. Should either party desire to discontinue this agreement, advance notification will be required.

SIGNATURES:

The Three Rivers College and Central Methodist University hereby enter into this program articulation agreement leading from the Associate of Applied Science in Accounting Technology to the Bachelor of Accountancy by the affixing of signature of the chief executive officers of both institutions.



Dr. Wesley Payne
President
Three Rivers College

6-9-15

Date



Dr. Rita Gulstad
Provost
Central Methodist University

6-9-15

Date