# MINNESOTA STATE COLLEGES AND UNIVERSITIES ARTICULATION AGREEMENT BETWEEN

## Lake Superior College 005757 AND Southwest Minnesota State University 002375

\*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 Lake Superior College (hereinafter sending institution), and Southwest Minnesota State University, Marshall, MN (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 a Accountant, AAS (hereinafter sending program), and the receiving institution has established a

#### Accounting, BS

(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, including grade requirements for courses and an overall GPA requirement

#### **Transfer of Credits**

- A. The receiving institution will accept 60 credits from the sending program. A total of credits remain to complete the receiving program.
- 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 the "Transferology" audit.

## 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 03/01/2021 and shall remain in effect until the end date of 07/31/2026 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 changes to either program occur while the agreement is in effect.
- D. This Articulation Agreement will be reviewed by both parties beginning 01/31/2026 (within six months of the end date).
- E. When a student notifies the receiving institution of their intent to follow this agreement, the receiving institution will encode course waivers and substitutions

		Check if the sending			RTI		ON TABL		is new.		
SMSU	Campus	Remote onli					Remote s		Rem	ote site/Or	line
			С	ollege (s	sendi	ng)		Un	iversity (recei	ving)	
Institution			Lake	e Superi	or Co	ollege		Southwest	Minnesota St	ate Univers	sity
Program nam	ie			Accou	ntant				Accounting		
Award Type (	e.g., AS)			AA	s				BS		
Credit Length				60	)				120		
CIP code (6-c	digit)										
Describe progrequirements		sion									
Do not indica     For restricted     Credits appli amount. Enter     Show equiva     Equiv/Sub/M university as a the receiving i	ate a goal are d or unrestrict ed: the rece the number ident universi lav column: a "substitution, er	r to the receiving institution as for general education couted electives, list number of iving institution course creditor of credits that the receiving ty-college courses on the salif a course is to be encoded not only for the purposes of the ter Way. If a course is to be ctive, leave the cell blank.  (To add row	credits. it amount institution institution inserved as equivalis agree accepted	may be n will appo ensure valent, end by the	more oly too e accu nter E	of the MnTC or less that ward degre urate DARS Equiv. If a coub. If a cou ersity as a M	on the sendi e completio e encoding. ourse is to l rse requirer MnTC goal a	ng institution credit n. pe accepted by the nent is waived by			
		SECTION A - M	innesc	ta Tra	nsf	er Curric	culum-G	eneral Educatio	n		
	(	College (sending)						University (rece	eiving)		
M	innesota Trar	nsfer Curriculum-General Edu	cation								1-
Course prefix	number	name	Goal(s)	Credits		Course prefix	number	name	Goa	(s) <sup>1</sup> Credi	
ECON	1160	Princ of Econ: Micro	5, 8	3		ECON	201	Princ of Microeconor	mics 5,	8 3	
ECON	1150	Princ of Econ: Macro	5, 8	3		ECON	202	Princ of Macroecono	mics 5,	8 3	
ENGL	1106	College Composition I	1	3		ENG	100	Goal 1 Eng 1	1	_	
MATH	1100	College Algebra	4	3		MATH	110	College Algebra	4	_	-
	1	Any MnTC Goal Area	1-10	3	⊢			Any MnTC Goal	Area 1-	0 3	-
					⊢					_	-
			-		⊢	-		-	_		+
$\vdash$	+		-	-	⊢	-			-	_	+
-	1		1		$\vdash$	1				_	+
	+				$\vdash$					_	_
						1					
	1				$\vdash$						
			-		$\vdash$	_				_	+
					$\vdash$	1					
					$\vdash$						
					MNT area		to reach Mir	of 40 credits and 10 g	goal	25	
		MnTC/General Education	on Total	15							
Special Notes	, if any:			^-							

## 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).

viajor	or Emphas	sis Courses							
	Course prefix	number	name	Credits	Course prefix	number	name	Credits Applied	Equiv Sub Wav
	ACCT	1400	Business Math	2			General Elective	2	Equi
	ACCT	1410	Financial Accounting Principles I	3	ACCT	211	Principles of Accounting I	3	Equi
	ACCT	1500	Personal Finance	3			General Elective	3	Equi
	ADSC	1430	Bus Computers/MS Office	3	MGMT	221	Computer Concepts & Applications	3	Equi
	LGST	1420	Business Law	3	BLAW	305	Business Law I	3	Equi
	ACCT	1510	Financial Accounting Principles II	3			General Elective	3	Equi
	ACCT	1540	Fundamentals of Taxation	4			General Elective	4	Equi
	ACCT	1530	Payroll Accounting	2			General Elective	2	Equi
	ACCT	2460	Computerized Applications in Acct	2			General Elective	2	Equi
	ACCT	2430	Managerial Accounting	3	ACCT	212	Principles of Accounting II	3	Equi
	ACCT	2410	Spreadsheet Concepts & Appl.	3	MGMT	320	Advanced Computer Concepts	3	Equi
	ACCT	2420	Intermediate Accounting I	4			General Elective	4	Equ
	ACCT	2520	Intermediate Accounting II	4			General Elective	4	Equ
	ACCT	2697	Accounting Capstone	3			General Elective	3	Equ
	ACCT	2470	Govt & NonProfit Accounting (3)						
R	ACCT	2480	Internal Control Environ (3)				]		
<u>R</u>	ACCT	2695	Accounting Internship (1-3)	3			Technical Elective	3	
)R	ADSC	1420	Business Communications (3)				]		
<u>)R</u>	LGST	1425	Bus. Law: Commerical Topic (2)						
								0	
			er.					0	
								0	
								0	
								0	
								0	
								0	
		Major, En	phasis, Unrestricted Electives Total	45			Total College Credits Applied (sum of sections A and B)	60	

	N	ajor course	prefix, number and name	
	Course prefix	number	name	Cred
	FIN	230	Business Statistices	3
	Start of Upper Division			
	MGMT	300	Management Principles	3
	ECON	470	International Business & Economics	
	POL	200	International Politics (lower division)	٦.
	POL	340	Public Policy & Administration	3
	POL	356	Politics of Global Economy	7
	COMM	200	Small Group Comm (lower division)	
	COMM	403	Professional Presentations	_
	ENG	331	Business Communications	3
	ENG	360	Scientific & Technical Writing	
	COMM	300+	Any upper division communication	_
	BLAW	355	Business Law II: Commercial & Fin Law	1
	ECON	328	Money & Banking	$\dashv$
	FIN	360		-
		366	Insurance and Risk Management	$\dashv$
	FIN	375	Real Estate	-
	FIN	457	Investments	−     3
	FIN	330	Corporate Finance I	⊢ ັ
	MGMT	350	Organizational Behavior & Theory	$\dashv$
	MGMT	_	Human Resources	$\dashv$
	MGMT	454	Labor Relations	-
	MGMT	492 301	Business Policy	-
	MKTG		Principles of Marketing	-
	ACCT	311	Intermediate Accounting I	3
	ACCT	312	Intermediate Accounting II	3
	ACCT	340	Cost Accounting	3
	ACCT	350	Federal Tax I	3
	ACCT	360	Accounting Informatin Systems	3
	ACCT	401	Advanced Accounting	3
	ACCT	421	Auditing	3
	ACCT	445	Senior Capstone	3
	ACCT	495	Senior Examination	(
	ACCT	330	Accounting for Govt & Not for Profit	
	ACCT	341	Cost Accounting II	
	ACCT	370	Microcomputers in Accounting	
	ACCT	424	Forensic Accounting & Fraud Examination	
	ACCT	427	Essentials of Forensic Accounting	<b>⊣</b> 3
		430		-
	ACCT	_	Forensic Analytics I	-
	ACCT	433	Forensic Analytics II	-
	ACCT	451	Federal Tax II	
			COURSE FROM APPROVED LIST	(3:
l Major Credits completed	Total Upper Division cor Unrestrictive upper divis			13
43	MNTC Courses to reach			2
	January Control to readi	1 10 01		1
		lective credit	s not counted elsewhere to meet 120 total credit	
	requirement			2
			Total University Credit	$ \mathbf{s}^2 $ 6

SECTION D - S	Summary	of Total Program Credits	
College (sending) Credits		University (receiving) Requirements	
MnTC/General Education	15		
Major, Emphasis, Unrestricted Electives or Other	45		
Total College Credits	60	Total College Credits Applied	60
		Remaining credit to be taken at the university (receiving institution)	68
		Credits required to reach 120 total credits (Electives)	0
		Total Program Credits	128
Special Notes, if any:			

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

<sup>&</sup>lt;sup>2</sup> At least 40 of the required credits for the baccalaureate degree shall be at the upper-division level. If a lower division course is shown as equivalent to an upper division course, check with the university to determine if it will count toward the 40 required credits of upper division

College	Name	Signature	Date
Chief Academic Officer			
/ice President, Academic & Student Affairs	Linda Kingston	Linda Kingston	03/09/2021
University	Name	Signature	Date
Chief Academic Officer			
Provost	Ross Wastvedt	() 11+4	03/10/2021
Title		You washed	
DARS Encoder	Pat Carmody		

	PROGRAM ARTICULATION TA	ABLE	
	College (sending)	University (receiving)	
Institution	Lake Superior College	Southwest Minnesota State University	
Program name	Accountant	Accounting	
Award Type (e.g., AS)	AAS	BS	
Credit Length	60	120	