

PROGRAM TO PROGRAM ARTICULATION AGREEMENT

Agreement with Respect to Applying the

Associate of Applied Sciences Degree Program

ACCOUNTING

Towards the

Bachelor of Business Administration (BBA) Degree Program

ACCOUNTING

Between

MITCHELL TECHNICAL COLLEGE

and

DAKOTA STATE UNIVERSITY

I. Parties

The parties to this agreement are Mitchell Technical College (MTC) and Dakota State University (DSU).

II. Purpose

The purpose of this agreement is to:

- A. Have a signed articulation agreement that addresses the varying needs of students and complementary nature of the institutions' programs;
- B. Provide increased education opportunities for students from South Dakota and the region;
- C. Extend and clarify educational opportunities for students;
- D. Provide MTC students who have completed the A.A.S degree in Accounting an opportunity to earn a Bachelor of Business Administration degree in Accounting. (Attachment)

III. Academic Program

- A. Upon successful completion of the major requirements specified in III. B below, Dakota State University will accept 39 technical course credits from the A.A.S. degree in Accounting for students majoring in BBA (accounting). Students must successfully complete the A.A.S. degree in Accounting from MTC prior to transferring to Dakota State University for the technical course credits to be accepted. General Education coursework is in addition to the 39 technical course credits. Students must meet all Board or Regents policies and university graduation requirements in order to receive a degree.
- B. Requirements to be completed at Dakota State University to earn a Bachelor of Business Administration degree (accounting) are outlined below.

Business Core Major Requirements: 36 credits

- BADM 220 Business Statistics (3 credits)
- BADM 321 Business Statistics II (3 credits)
- BADM 344 Managerial Communications (3 credits)
- BADM 360 Organization and Management (3 credits)

BADM 405 International Trade and Finance (3 credits)

BADM 425 Production and Operations Management (3 credits)

BADM 482 Business Policy and Strategy (3 credits)

CIS 325 Management Information Systems (3 credits)

SOC 285 Society and Technology (3 credits)

ECON 201 Principles of Microeconomics (3 credits)

ECON 202 Principles of Macroeconomics (3 credits)

Choose one course from the following (3 credits)

CIS 123 - Problem Solving and Programming (3 credits)

CIS 130 - Visual Basic Programming (3 credits)

CSC 150 - Computer Science I (3 credits)

Required Accounting Specialization Major Courses: 15 credits

ACCT 311 Intermediate Accounting II

ACCT 360 Accounting Systems

ACCT 430 Income Tax Accounting

ACCT 431 Advanced Income Tax

ACCT 450 Auditing

General Education/Institutional Graduation Requirement Courses: 30 credits

The 30 credits must meet System General Education requirements and be selected from the approved list of courses specified in BOR policy 2:7. * Note: Transferable general education course credits can be completed at MTC.

Electives: 0 credits

Total number of credits at Dakota State University: 81

Transfer credits from MTC: 39*

Total credits required: 120

IV. Obligations

Both parties agree to confer with each other on a yearly basis regarding changes in curricula involved this articulation agreement.

V. Modification

This agreement may be modified from time to time by the South Dakota Board of Regents and Mitchell Technical College with approval by the South Dakota Board of Education. Modifications may not diminish the entitlements enjoyed by students who have already attended classes delivered under the terms of earlier versions of the agreement, except in rare instances in which retroactive implementation of modifications may be required to comply with accreditation standards or to conform to professional licensure requirements.

VI. Incorporation of terms in master agreement.

The parties have entered into the present agreement pursuant to the agreement of _____, 2021, between the South Dakota Board of Education on behalf of Mitchell Technical College and the South Dakota Board of Regents on behalf of Black Hills State University, Dakota State University, Northern State University, and the South Dakota School of Mines and Technology, South Dakota State University, and the University of South Dakota. This agreement shall be subject to all terms and conditions stated in the _____, 2021 agreement.

VII. Effective Date of Agreement: Start Date of the Fall 2021 term at MTC and DSU. The agreement applies to students who graduated from MTC in 2021 and subsequent years.

VIII. Acceptance of Agreement:

For Dakota State University:

Dr. Dorine Bennett, Dean of Business & Info Systems

Dorine Bennett

Date: April 30, 2021

Dr. Jim Moran, Provost

Jim Moran

April 30, 2021

For Mitchell Technical College:

Carol Grode-Hanks

Date: April 30, 2021

Carol Grode-Hanks, VP of Academics

Mark Wilson

Date: April 30, 2021

Mark Wilson, President

Mitchell Technical College Award: AAS Degree Accounting

FIRST SEMESTER

ACCT	110	Principles of Accounting I	4 credits
BUS	101	Introduction to Business	3 credits
BUS	122	E-Commerce	3 credits
CIS	105	Introduction to Computers	3 credits
MATH	130	Business Math	3 credits
SSS	100	Student Success	1 credit
		Total Semester Hours	17 credits

SECOND SEMESTER

ACCT	111	Principles of Accounting II	4 credits
BUS	120	Principles of Marketing	3 credits
BUS	140	Business Law	3 credits
BUS	204	Customer Service	3 credits
		<i>Behavioral Science Elective</i>	3 credits
		Total Semester Hours	16 credits

THIRD SEMESTER

ACCT	212	Intermediate Accounting I	3 credits
ACCT	214	Cost Accounting I	3 credits
ACCT	218	Tax Accounting I	3 credits
ACCT	230	Government & Nonprofit	3 credits
BUS	216	Spreadsheet Applications	3 credits
ECON	101	Microeconomics	3 credits
		Total Semester Hours	18 credits

FOURTH SEMESTER

ACCT	213	Intermediate Accounting II	3 credits
ACCT	221	Quickbooks	3 credits
ACCT	242	Federal Taxation	3 credits
ACCT	245	Managerial Accounting	3 credits
BUS	217	Database Applications	3 credits
		<i>Communications Elective</i>	3 credits
		Total Semester Hours	18 credits

Total Credits Required to Graduate: 69

DSU BBA Core Requirements 60 credits

ACCT 210 Accounting I
 ACCT 211 Accounting II
 BADM 101 Survey of Business
 BADM 220 Business Statistics
 BADM 310 Business Finance
 BADM 321 Business Statistics II
 BADM 344 Managerial Communications
 BADM 350 Legal Environment of Business
 BADM 360 Organization and Management
 BADM 370 Marketing
 BADM 405 International Trade & Finance
 BADM 425 Production and Operations Management

BADM 482 Business Policy and Strategy
CIS 325 Management Information Systems
CSC 105 Introduction to Computers

Choose one from the following:

- CSC 150 Computer Science I
- CIS 123 Problem Solving and Logic
- CIS 130 Visual Basic

ECON 201 Principles of Microeconomics
ECON 202 Principles of Macroeconomics
SOC 285 Society and Technology

Choose three credits from the following (1 credit each):

- CIS 206 Advanced Applications:
- CIS 207 Advanced Applications: Spreadsheets
- CIS 208 Advanced Applications: Database
- CIS 209 Advanced Applications: SAS
- CIS 210 QuickBooks I

DSU BBA Accounting Major Specialization Requirements 21 credits

ACCT 310 Intermediate Accounting I
ACCT 311 Intermediate Accounting II
ACCT 320 Cost Accounting
ACCT 360 Accounting Systems
ACCT 430 Income Tax Accounting
ACCT 431 Advanced Income Tax
ACCT 450 Auditing

MTC course – DSU course

ACCT 110 – ACCT 210
ACCT 111 – ACCT 211
ACCT 212 – ACCT 310
ACCT 214 & ACCT 215 – ACCT 320
ACCT 221 – CIS 210 and CIS 211
BUS 101 – BADM 101
BUS 238 – BADM 310
BUS 140 – BADM 350
BUS 120 – BADM 370
BADM 216 – CIS 207
BADM 217 – CIS 208
CIS 105 – CSC 105