PROGRAM TO PROGRAM ARTICULATION AGREEMENT

Agreement with Respect to Applying the
ACCOUNTING
Associate of Applied Sciences Degree Program
Towards the
PROFESSIONAL ACCOUNTANCY
Bachelor of Science Degree Program

Between
SOUTHEAST TECHNICAL INSTITUTE
and
DAKOTA STATE UNIVERSITY

I. Parties

The parties to this agreement are Southeast Technical Institute (STI) 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 educational opportunities for students from South Dakota and the region;
C. extend and clarify educational opportunities for students;
D. provide STI students who have completed the A.A.S. degree in Accounting an opportunity to earn a Bachelor of Science in Professional Accountancy.

III. Academic Program

A. Upon successful completion of the major requirements specified in III.B below, Dakota State University will accept 29 technical course credits from the A.A.S. degree in Accounting. Students must successfully complete the A.A.S. degree in Accounting from STI prior to transferring to Dakota State University for the technical course credits to be accepted. General Education coursework is in addition to the 29 technical course credits. Students must meet all Board of 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 Science in Professional Accountancy are outlined below.
**Major requirements: 30 credits**
- ACCT 210 Principles of Accounting I (3 credits)*
- ACCT 211 Principles of Accounting II (3 credits)*
- ACCT 310 Intermediate Accounting I (3 credits)
- ACCT 311 Intermediate Accounting II (3 credits)
- ACCT 320 Cost Accounting (3 credits)
- ACCT 360 Accounting Systems (3 credits)
- ACCT 430 Income Tax Accounting (3 credits)
- ACCT 431 Advanced Income Tax (3 credits)
- ACCT 450 Auditing (3 credits)
- ACCT 470 Non-Profit Accounting (3 credits)

**Required Support Courses: 50 credits**
- BADM 220 Business Statistics (3 credits)
- BADM 310 Business Finance (3 credits)
- BADM 321 Business Statistics II (3 credits)
- BADM 350 Legal Environment of Business (3 credits)
- BADM 351 Business Law (3 credits)
- BADM 360 Organization and Management (3 credits)
- BADM 370 Marketing (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 251 Business Application Programming (3 credits)
- CIS 325 Management Information Systems (3 credits)
- CSC 206 Advanced Computer Applications (4 credits)
- MATH 121 Survey of Calculus (4 credits)
- OED 344 Business Communication (3 credits)

*Students may validate courses by taking a CLEP examination and achieving the minimum scores designated by the BOR CLEP policy.

**General Education/Institutional Graduation Requirement Courses: 41 credits**
1. Must include CIS 130 Visual Basic Programming (3 credits)
2. Must include ECON 201 Principles of Microeconomics (3 credits)
3. The remaining 35 credits must meet System General Education requirements, Institutional Graduation Requirements and be selected from the approved list of courses specified in BOR policy 2:7.
4. To fulfill the system general education requirements, all students must pass the System Information Literacy Examination. Students must sit for the exam during the semester in which they have completed 48 passed credit hours and must have completed a specified 18 credit hours of general education courses during the first two semesters of attendance at DSU.

**Electives: 0 credits**
Total number of credits at Dakota State University: 121
Transfer credits from STI: 29*
Total credits required: 150

*Transferable general education course credits can be completed at STI.

Additional requirements:
1. In accordance with BOR policy 2:28, students must demonstrate satisfactory performance in writing, mathematics, reading and science reasoning as evidenced by receiving a passing score on all sections of the Collegiate Assessment of Academic Proficiency (CAAP) exam. In accordance with the Regental policy, students must sit for the exam during the semester in which they have completed 48 passed credit hours and must have completed a specified 18 credit hours of general education courses. To meet these requirements, the STI graduates must enroll in and pass the specified 18 credit hours of general education courses during the first two semesters of attendance at DSU.

IV. Obligations

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

V. Modification

This agreement may be modified from time to time by the South Dakota Board of Regents and Southeast Technical Institute 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 December 13, 2005, between the South Dakota Board of Education on behalf of Southeast Technical Institute and the South Dakota Board of Regents on behalf of Black Hills State University, Dakota State University, Northern State University, 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 December 13, 2005 agreement.

VII. Effective Date of Agreement: Start Date of the Fall 2006 term at STI and DSU. The agreement applies to students who graduated from STI in 2000 and subsequent years.
VIII. Acceptance of Agreement:

For Dakota State University:

Dr. Tom Halverson  
Dean, College of Business and Information Systems  
Date: 4/16/06

Dr. Cecelia Wittmayer  
Vice President for Academic Affairs  
Date: 4/13/06

Dr. Douglas Knowton  
President, Dakota State University  
Date: 4/12/06

Dr. Tad Perry  
Executive Director, South Dakota Board of Regents  
Date: 4/19/06

Mr. Harvey Jewett  
President, South Dakota Board of Regents

For Southeast Technical Institute:

Mrs. Debra Hunking  
Assistant Director of Curriculum and Instruction  
Date: 5/3/06

Mr. Jeff Holcomb  
Director, Southeast Technical Institute  
Date: 5/4/06

Dr. Pam Homan  
Superintendent, Sioux Falls School District  
Date: 5/8/06

Dr. Rick Melmer  
Secretary, South Dakota Department of Education  
Date: 6/1/06

Dr. Kelly Duncan-Clark  
President, South Dakota Board of Education  
Date: 5/15/06
ADDENDUM

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Towards the

Professional Accountancy
Bachelor of Science Degree Program

Between
Southeast Technical Institute
and
Dakota State University

Acceptance of Agreement:

For Southeast Technical Institute:

[Signature]
Ms. Sheri Meister, President
Sioux Falls School District School Board

Date: 4/28/04