

## PROGRAM TO PROGRAM ARTICULATION AGREEMENT

Agreement with Respect to Applying the  
**ACCOUNTING/COMPUTERS**  
**Associate of Applied Sciences Degree Program**  
Towards the  
**ACCOUNTING MAJOR**  
**Bachelor of Science Degree Program**

Between  
MITCHELL TECHNICAL INSTITUTE  
and  
NORTHERN STATE UNIVERSITY

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### **I. Parties**

The parties to this agreement are Mitchell Technical Institute (MTI) and Northern State University (NSU).

### **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 MTI students who have completed the A.A.S. degree in Accounting/Computers an opportunity to earn a Bachelor of Science degree with a major in Accounting.

### **III. Academic Program**

- A. Upon successful completion of the major requirements specified in III.B below, NSU will accept seventeen (17) technical course credits from the A.A.S. degree in Accounting/Computers for students majoring in Accounting. Students must successfully complete the A.A.S. degree in Accounting/Computers from MTI prior to transferring to NSU for the technical course credits to be accepted. General Education coursework is in addition to the seventeen (17) 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 NSU to earn a Bachelor of Science degree with a major in Accounting are outlined below.

Major requirements: 22 credits

BADM 220	Business Statistics (3 credits)
BADM 310	Business Finance (3 credits)
BADM 350	Legal Environment of Business (3 credits)
BADM 360	Organization and Management (3 credits)
BADM 370	Marketing (3 credits)
BADM 457	Business Ethics (3 credits)
BADM 482	Business Policy & Strategy (3 credits)
BADM 484	Career Placement Procedures (1 credit)

Accounting: 27 credits

ACCT 310	Intermediate Accounting I (3 credits)
ACCT 311	Intermediate Accounting II (3 credits)
ACCT 320	Cost Accounting (3 credits)
ACCT 430	Income Tax Accounting (3 credits)
Choose one of the following (3 credits)	
ACCT 431	Advanced Income Tax
ACCT 440	Accounting Theory
ACCT 450	Auditing (3 credits)
ACCT 470	Non-Profit Accounting (3 credits)
ACCT 480	Advanced Accounting (3 credits)
BAD 351	Business Law (3 credits)

Required Support Courses: 21 credits

ACCT 210	Principles of Accounting I * (3 credits)
ACCT 211	Principles of Accounting II* (3 credits)
ECON 202	Principles of Macroeconomics** (3 credits)
MIS 205	Advanced Computer Applications (3 credits)
MIS 325	Management Information Systems (3 credits)
OED 244	Business Communications (3 credits)
ELECTIVE: Choose one of the following (3 credits)	
a)	ECON 301 Intermediate Microeconomics
b)	ECON 302 Intermediate Macroeconomics
c)	ECON 304 Managerial Economics
d)	ECON 441 International Trade

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

\*\*Students may take ECON 202 at MTI.

General Education/Institutional Graduation Requirement Courses: 41 credits

1. Must include ECON 201 Principles of Microeconomics (3 credits)
2. The remaining 38 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. To fulfill the System General Education Requirements, all students must pass the System Information Literacy Examination. MTI graduates must take the examination the first semester of enrollment at the university.

General Electives: 0 credits

**Total number of credits at NSU: 111**

**Transfer credits from MTI: 17\***

**Total credits required: 128**

\*Transferable general education course credits can be completed at MTI.

Additional requirements:

1. Students transferring from MTI must have a cumulative GPA of "C" (2.0 on a 4.0 scale) and no course grade below a "C" (2.0 on a 4.0 scale).
2. 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 MTI graduates must enroll in and pass the specified 18 credit hours of general education courses during the first two semesters of attendance at NSU.

#### **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 Mitchell 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 January 25, 2005, between the South Dakota Board of Education on behalf of Mitchell Technical Institute and the South Dakota Board of Regents on behalf of Black Hills State University, Dakota State University, Northern State University,

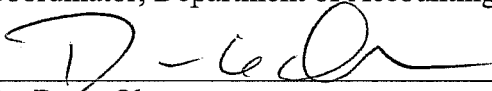
the South Dakota School of Mines and Technology, South Dakota State University and the University of South Dakota. This agreement shall be subject to all terms and conditions stated in the January 25, 2005 agreement.

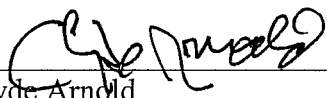
**VII. Effective Date of Agreement:** Start Date of the Fall 2005 Term at MTI and NSU. The agreement applies to students who graduated from MTI in 2000 and subsequent years.

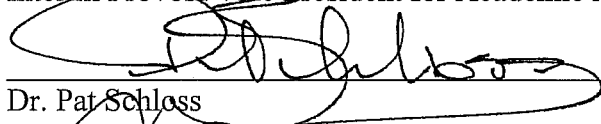
**VIII. Acceptance of Agreement:**

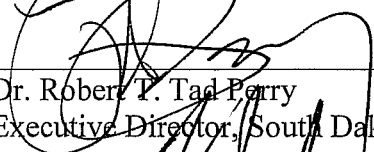
For Northern State University:

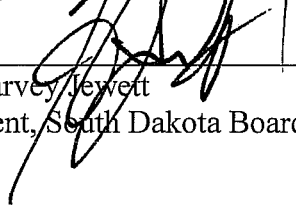
  
Date: 01/17/06  
Dr. Jim Kennedy  
Coordinator, Department of Accounting

  
Date: 1/4/06  
Dr. Doug Ohmer  
Interim Dean, School of Business

  
Date: 12/19/05  
Dr. Clyde Arnold  
Interim Provost/Vice President for Academic Affairs

  
Date: 12/21/05  
Dr. Pat Schloss  
President, Northern State University

  
Date: 4-1-06  
Dr. Robert T. Tad Parry  
Executive Director, South Dakota Board of Regents

  
Date: \_\_\_\_\_  
Mr. Harvey Jewett  
President, South Dakota Board of Regents

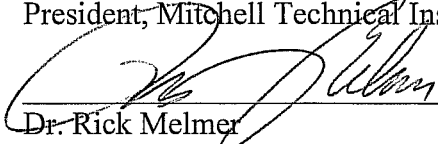
For Mitchell Technical Institute:

  
Date: 3-28-06  
Ms. Vicki Wiese  
Vice President for Academic Affairs



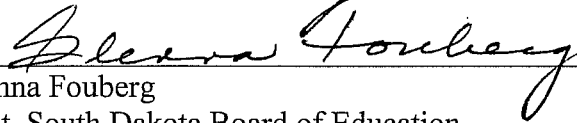
Date: 3-28-06

Mr. Chris Paustian  
President, Mitchell Technical Institute



Date: 3/2/06

Dr. Rick Melmer  
Secretary, South Dakota Department of Education



Date: 4/15/06

Ms. Glenna Fouberg  
President, South Dakota Board of Education