

PROGRAM TO PROGRAM ARTICULATION AGREEMENT

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

Between
WESTERN DAKOTA TECHNICAL INSTITUTE
and
NORTHERN STATE UNIVERSITY

I. Parties

The parties to this agreement are Western Dakota Technical Institute (WDTI) 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 WDTI students who have completed the A.A.S. degree in Accounting 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 for students majoring in Accounting. Students must successfully complete the A.A.S. degree in Accounting from WDTI 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 WDTI.

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. WDTI 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 WDTI: 17*

Total credits required: 128

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

Additional requirements:

1. Students transferring from WDTI 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 WDTI 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 Western Dakota 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.

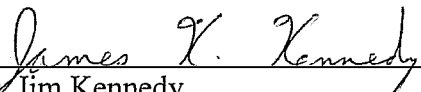
The parties have entered into the present agreement pursuant to the agreement of January 25, 2005, between the South Dakota Board of Education on behalf of Western Dakota Technical Institute and the South Dakota Board of Regents on behalf of Black Hills State University, Dakota State University, Northern 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.

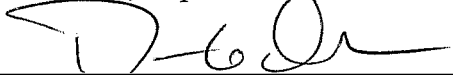
VII. Effective Date of Agreement: Start Date of the Fall 2005 Term at WDTI and NSU. The agreement applies to students who graduated from WDTI in 2000 and subsequent years.

VIII. Acceptance of Agreement:

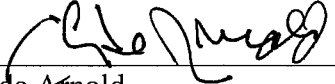
For Northern State University:




Date: 01/12/06
Dr. Jim Kennedy
Coordinator, Department of Accounting



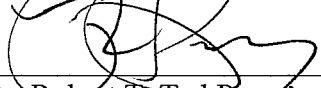
Date: 1/6/05
Dr. Doug Ohmer
Interim Dean, School of Business




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

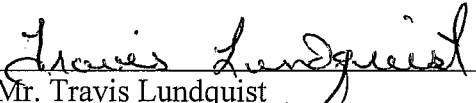


Date: 1-26-06
Dr. Robert T. Tad Perry
Executive Director, South Dakota Board of Regents




Date: 2/2/06
Mr. Harvey Jewett
President, South Dakota Board of Regents

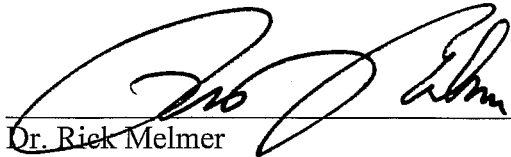
For Western Dakota Technical Institute:



Date: 3-26-06
Mr. Travis Lundquist
Chair

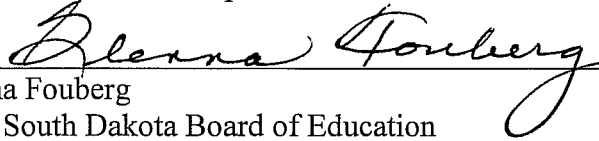


Date: 3/29/06
Dr. Richard Gross
President, Western Dakota Technical Institute



Dr. Rick Melmer
Secretary, South Dakota Department of Education

Date: 4/10/06



Ms. Glenna Fouberg
President, South Dakota Board of Education

Date: 4/18/06