PROGRAM TO PROGRAM ARTICULATION AGREEMENT

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

Between
WESTERN DAKOTA TECHNICAL INSTITUTE
and
THE UNIVERSITY OF SOUTH DAKOTA

I. Parties

The parties to this agreement are Western Dakota Technical Institute (WDTI) and The University of South Dakota (USD).

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 Business Administration degree with a major in Accounting.

III. Academic Program

A. Upon successful completion of the major requirements specified in III.B below, USD will accept 11 to 15 technical course credits from the A.A.S. degree in Accounting for students majoring in Accounting. The number of technical credits accepted is determined by the student’s choice of university Required Support Courses and General Education Courses. Students must successfully complete the A.A.S. degree in Accounting from WDTI prior to transferring to USD for the technical course credits to be accepted. General Education coursework is in addition to the 11 to 15 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 USD to earn a Bachelor of Business Administration degree (BBA) with a major in Accounting are outlined below.

**Major requirements: 51 credits**
1. ACCT 310 Intermediate I (3 credits)
2. ACCT 311 Intermediate II (3 credits)
3. ACCT 320 Cost Accounting (3 credits)
4. ACCT 360 Accounting Systems (3 credits)
5. ACCT 430 Tax Accounting (3 credits)
6. ACCT 450 Auditing (3 credits)
7. BADM 310 Business Finance (3 credits)
8. BADM 321 Business Statistics II (3 credits)
9. BADM 323 Computer Analysis (3 credits)
10. BADM 350 Legal Environment of Business (3 credits)
11. BADM 351 Business Law (3 credits)
12. BADM 369 Organizational Behavior & Theory (3 credits)
13. BADM 370 Marketing (3 credits)
14. BADM 425 Production Operations Research Management (3 credits)
15. BADM 482 Business Policy & Strategy (3 credits)
16. ECON choice from approved list: ECON 301, 330, 433, 441, 451 (302 pending BOR approval) (3 credits)
17. 300/400 level business elective from ECON, BADM, ACCT, or HSAD prefix (3 credits)

**Required Support Courses: 16-17 credits**
1. ACCT 210 Principles of Accounting I* (3 credits)
2. ACCT 211 Principles of Accounting II* (3 credits)
3. ECON 202 Principles of Macroeconomics (3 credits)
4. BADM 220 Business Statistics (3 credits)
5. MATH 121 Survey of Calculus (4 credits) or MATH 123 Calculus I (5 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: 39-42 credits**
1. Must include ECON 201 Principles of Microeconomics (3 credits)
2. Must include ENGL 205 Business Writing (3 credits)
3. Must include ENGL 210 Introduction to Literature (3 credits)
4. The remaining 30-33 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. Technical institute graduates must take the examination the first semester of enrollment at the university.
Electives: 7 Upper Level credits

Total number of credits at USD: 113 - 117  
Transfer credits from WDTI: 11 - 15*  
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 USD.

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 USD. The agreement applies to students who graduated from WDTI in 2000 and subsequent years.

VIII. Acceptance of Agreement:

For The University of South Dakota:

Tom Davies
Dr. Tom Davies
Associate Dean, School of Business

Date: 8/5/2005

McKelley
Dr. Michael Keller
Dean, School of Business

Date: 8/15/05

Engstrom
Dr. Royce Engstrom
Provost & Vice President for Academic Affairs

Date: 8/30/05

James W. Abbott
Mr. James Abbott
President, University of South Dakota

Date: 9/8/05

Dr. Robert T. Tad Perry
Executive Director, South Dakota Board of Regents

Date: 9-2-05

Harvey Jewett
Mr. Harvey Jewett
President, South Dakota Board of Regents

Date: 9-22-05

For Western Dakota Technical Institute:

Travis Lundquist
Mr. Travis Lundquist
Chair, Western Dakota Technical Institute

Date: 9-29-05

Dr. Richard Gross
Director, Western Dakota Technical Institute

Date: 10/3/05
Dr. Rick Melmer  
Secretary, South Dakota Department of Education

Mrs. Glenna Fouberg  
President, South Dakota Board of Education

Date: 10/20/05

Date: 10/15/05