



**MEMORANDUM OF UNDERSTANDING
TRANSFER ARTICULATION**

**UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE
AND
ARKANSAS STATE UNIVERSITY-JONESBORO**

**Associate of Science in Business
and
Bachelor of Science in Accounting**

This Memorandum of Understanding ("Agreement"), entered into on this 8th day of November 2017, ("Effective Date") by and between Arkansas State University (hereinafter, "A-State"), located at 2105 Aggie Road, Jonesboro, Arkansas 72401 and the Board of Trustees of the University of Arkansas for and on behalf of University of Arkansas Community College Batesville (hereinafter "UACCB"), located at 2005 White Drive, Batesville, Arkansas 72501.

PURPOSE

The purpose of this Agreement is to facilitate the transfer and degree completion of students earning the Associate of Science in Business at UACCB to the Bachelor of Science in Accounting. Through collaborative efforts, ASUJ and UACCB will provide clarity regarding the degree requirements herein, and afford students the opportunity to earn a high-quality degree from both institutions in the most efficient manner possible.

AGREEMENT

It is agreed that any student who has earned the Associate of Science in Business at UACCB will be admitted to the Bachelor of Science in Accounting at ASUJ with full junior classification, subject to the provisions listed below.

ADMISSION REQUIREMENTS

- A. The student must complete the requirements necessary for general admission to ASUJ as well as specific admission to the ASUJ Bachelor of Science in Accounting program.
- B. The student will have earned the Associate of Science in Business at UACCB.
- C. Degree program admission requirements for students who transfer pursuant to this Agreement will be determined in the same manner as if their initial enrollment had been at ASUJ.

TRANSFER OF CREDITS

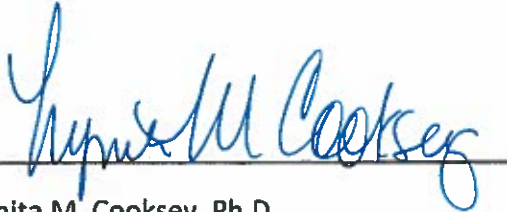
- A. Course requirements for this Agreement are displayed on the following attachments (see Appendix A).
- B. A transfer student who has not completed all of the courses specified within the Associate of Science in Business degree plan at UACCB, before entering ASUJ, must work with an academic advisor to ensure timely completion of degree program requirements.
- C. Current and updated copies of catalogs/curricular requirements for the ASUJ Bachelor of Science in Accounting program will be available to UACCB online.
- D. Remedial course grades will not be computed in the cumulative GPA for purposes of admission to ASUJ.
- E. Calculation of overall GPA for purposes of graduation and awarding of honors is left to the discretion of ASUJ.

IMPLEMENTATION AND REVIEW

- A. The Chief Academic Officers at each institution will implement the terms of this Agreement, including incorporation of any mutually agreed upon changes into subsequent revisions of this Agreement, assuring compliance with system policy, procedure and guidelines.
- B. This Agreement will be reviewed on an annual basis. Both ASUJ and UACCB agree to notify one another in a timely manner of any curriculum changes that would significantly impact the nature of this Agreement.
- C. ASUJ and UACCB will work together cooperatively, in the best interest of affected students, to resolve any issues related to the transfer of courses should changes to either degree program occur while the Agreement is in effect.
- D. Students will be subject to the terms and conditions of this Agreement in accordance with their academic year of entry at UACCB. A student may opt for a subsequent revision of this Agreement, but must meet all of the requirements specified therein.
- E. ASUJ and UACCB will make every effort to inform students of this Agreement. This may include, but is not limited to, inclusion within each institution's website, published catalog, recruitment publications, media announcements, social media engagement, and in-person information sessions.

MISCELLANEOUS

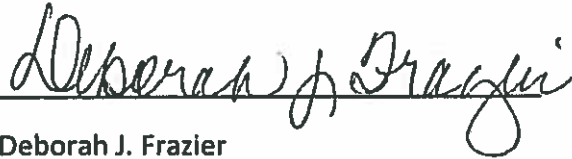
- A. This Agreement is effective upon execution and shall remain in effect even if persons, positions, and/or titles change.
- B. This Agreement may be terminated by either party with at least 90 calendar days written notice.
- C. In the event that the Agreement is terminated, no new students will be admitted to the program; however, all students who have already been admitted to ASUJ, in accordance with the terms of this Agreement, will be allowed to complete their approved course of study under the terms contained therein.
- D. This agreement shall become effective at the time that the Arkansas Department of Higher Education has been notified and approval has been granted.



Lynita M. Cooksey, Ph.D.
Provost and Vice Chancellor for Academic Affairs and Research
Arkansas State University-Jonesboro

11-15-17

Date



Deborah J. Frazier
Chancellor
University of Arkansas Community College at Batesville

November 09, 2017

Date

Appendix A:

Course equivalencies between University of Arkansas Community College at Batesville and Arkansas State University - Jonesboro

UACCB Courses

English Composition

ENG 1103 English Composition I
ENG 1203 English Composition II
SPC 1003 Oral Communication

ASUJ Courses

ENG 1003 Composition I
ENG 1013 Composition II
COMS 1203 Oral Communication

Mathematics

MTH 1023 College Algebra (or higher level math course)
MTH 2003 Survey of Calculus/Business Calculus

MATH 1023 College Algebra
MATH 2194 Survey of Calculus

Life Science

BIO 1033/1031 Biology for General Education/Lab
OR
BIO 1103/1101 Biology for Majors/Lab OR
BIO 2203/2201 Microbiology/Lab OR

BIOL 1003/1001 Biological Science/Lab

BIOL 1003/1001 Biological Science/Lab
BIOL 2103/2101 Microbiology for Nursing/Lab

Physical Science

CHM 1103/1101 College Chemistry I/Lab OR
PHS 1003/1001 Physical Science/Lab OR
GEL 1003/1001 Physical Geology/Lab

CHEM 1013/1011 General Chemistry I/Lab
PHSC 1203/1201 Physical Science/Lab
GEOL 1003/1001 Environmental Geology/Lab

World History

HIS 1013 World Civilization I OR
HIS 1023 World Civilization II

HIST 1013 World Civilization to 1660
HIST 1023 World Civilization Since 1660

US History/Government

HIS 2003 United States History I OR
HIS 2013 United States History II OR
POS 2103 United States Government

HIST 2763 The United States to 1876
HIST 2773 The United States Since 1876
POSC 2103 Intro to US Government

Social Sciences

ECN 2013 Macroeconomics
ECN 2023 Microeconomics
SOC 2003 Principles of Sociology

ECON 2313 Principles of Macroeconomics
ECON 2323 Principles of Microeconomics
SOC 2213 Introduction to Sociology

Arts and Humanities

ENG 2113 World Literature I OR
ENG 2213 World Literature II AND
FAT 2013 Theater OR
FAM 2003 Music OR
FAV 2023 Visual Art

ENG 2003 World Literature to 1660
ENG 2013 World Literature Since 1660
THEA 2503 Fine Arts Theatre
MUS 2503 Fine Arts Music
ART 2503 Fine Arts Visual

UACCB Courses

Required Courses

ACC 1013 Principles of Accounting I
ACC 1023 Principles of Accounting II
CIS 1053 Computer Software Applications
BUS 2033 Legal Environment of Business
MTH 2053 Statistics
BUS 1023 Business Communications*

ASUJ Courses

ACCT 2033 Introduction to Financial Accounting
ACCT 2133 Introduction to Managerial Accounting
CIT 1503 Microcomputer Applications
LAW 2023 Legal Environment of Business
ECON 2113 Business Statistics I**
BCOM 2563 Business Communications

*Students will choose this as their Directed Elective

**ECON 2113 will substitute for STAT 3233 Applied Statistics I

ASU- JONESBORO COURSES

The following are courses that UACCB students must take to complete ASU's Bachelor of Science in Accounting

College of Business Core Requirements: (18 hours)

CIT 3013 Management Information Systems
CIT 3523 Operations Management
FIN 3713 Business Finance
MGMT 3123 Principles of Management
MGMT 4813 Strategic Management
MKTG 3013 Marketing

Major Requirements (33 hours)*

ACCT 3003 Intermediate Accounting I
ACCT 3013 Intermediate Accounting II
ACCT 3033 Intermediate Accounting III
ACCT 3053 Cost Accounting with a Managerial Emphasis
ACCT 4013 Tax Accounting I
ACCT 4033 Accounting Information Systems
ACCT 4053 Auditing I
ACCT 4123 Government and Not-For-Profit Accounting
LAW 4043 Law of Business Organizations

Upper-Level Accounting Electives

Choose 6 hours EXCEPT:

ACCT 3063 Hospitality Accounting
ACCT 430V Special Problems in Accounting
ACCT 4153 Fraud Examinations
ACCT 478V Internship in Accounting

Additional Electives (0-7 hours)

*Due to rotation all courses may not be available every term