

ARTICULATION AGREEMENT BETWEEN EASTERN WYOMING COLLEGE AND UNIVERSITY OF WYOMING

OVERVIEW:

This formal program articulation agreement is made and entered into by Eastern Wyoming College, hereinafter referred to as EWC, and University of Wyoming, hereinafter referred to as UW. By this agreement EWC and UW express a shared commitment to increasing opportunities for student access to and success in higher education.

PURPOSE:

This agreement provides students who have completed the **Associate of Science** degree with articulated coursework in Business and Finance the opportunity to complete a **Bachelor of Science in Accounting** degree at UW. Any EWC student who has earned an Associate of Science degree with coursework that adheres to the guidelines within this agreement is guaranteed that UW will accept designated major related credits and that all general education credits will apply to the Bachelor of Science degrees in a manner consistent with the treatment of native UW students and given junior status in the major.

CONDITIONS OF TRANSFER:

Section I: Admissions and Matriculation

EWC students maintaining continuous enrollment under this agreement will be afforded the same treatment and protection as native UW School of Business students enrolled under a specific catalog.

Criteria for acceptance into UW School of Business will be consistent with the criteria outlined in the institutional articulation agreement between EWC and UW.

EWC, upon request of students, will provide verification of completed courses to UW through its Office of Registration and Records.

Transfer students from EWC will have access to financial aid, scholarships, and student services on the same basis as native students.

UW will apply the same academic progress and graduation standards to EWC transfer students as those applicable to native UW students.

Section II: Program Plan

While a course-by-course equivalence was used in the development of this plan, this agreement presumes that the general education core requirements at EWC meet general education requirements at UW. Students falling under this program articulation agreement will be responsible for successfully completing the additional prescribed requirements.

TERMS OF AGREEMENT:

This agreement is made and entered into in the academic year 2015-2016 and remains in force unless a new articulation agreement is signed by all parties. The agreement is subject to annual review to ensure currency with the respective degree requirements, and may be amended at any time. Should either party desire to discontinue this agreement, advance notification of one year will be required.

SIGNATURES:

By the affixing of signatures of the academic officers of both institutions, Eastern Wyoming College and University of Wyoming hereby enter into this program articulation agreement leading from the Associate of Science degree with articulated coursework to the Bachelor of Science in Accounting.

Dean, Eastern Wyoming College

Date

Vice President, Eastern Wyoming College
David Jones

Dr. David Jones
Interim Provost
University of Wyoming

Date
7/27/15

Date

S Putrevu

Dr. Sanjay Putrevu
Dean, College of Business
University of Wyoming

7/16/15

Date

Philip Varca

Dr. Philip Varca
Associate Dean, College of Business
University of Wyoming

16 July 15

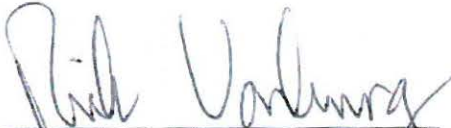
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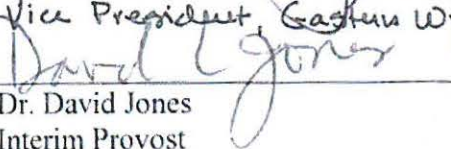
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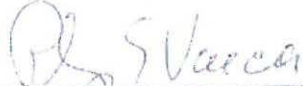
7/29/15
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Vice President, Eastern Wyoming College

Dr. David Jones
Interim Provost
University of Wyoming

7/29/15
Date
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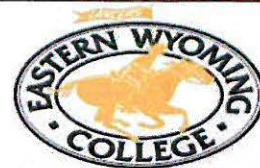

Dr. Sanjay Putrevu
Dean, College of Business
University of Wyoming

7/16/15
Date


Dr. Philip Varca
Associate Dean, College of Business
University of Wyoming

10-5-15
Date

Accounting, AS



Eastern Wyoming College

FRESHMAN YEAR

| Fall Semester | | | Hrs | Spring Semester | | | Hrs |
|---------------|------|--|------------------|-----------------|------|---|------------------|
| | | Freshman Foundations Requirement | 1 | | | Lab Science Requirement | 4 |
| | | US & Wyoming Constitutions Requirement | 3 | | | Physical Education Activity Requirement | 1 |
| ACCT | 1010 | Principles of Accounting I * | 3 | ACCT | 1020 | Principles of Accounting II * | 3 |
| ENGL | 1010 | English I: Composition * | 3 | ENGL | 2020 | Introduction to Literature | 3 |
| MATH | 1400 | Pre-Calculus Algebra | 4 | STAT | 2050 | Fundamentals of Statistics * | 4 |
| TOTAL | | | <u>14</u> | TOTAL | | | <u>15</u> |

SOPHOMORE YEAR

| Fall Semester | | | Hrs | Spring Semester | | | Hrs |
|----------------------------------|------|----------------------------|------------------|-----------------|------|--|------------------|
| ACCT | 2450 | Cost Accounting * | 3 | | | Outcomes Assessment Requirement | 0 |
| CO/M | 2020 | Public Speaking * | 3 | BADM | 2010 | Business Law I ** | 3 |
| ECON | 1010 | Macroeconomics * | 3 | ECON | 1020 | Microeconomics * | 3 |
| MATH | 2350 | Business Calculus * | 4 | IMGT | 2400 | Introduction to Information Management * | 3 |
| MKT | 2100 | Principles of Marketing ** | 3 | MATH | 2355 | Mathematical Applications for Business * | 4 |
| TOTAL | | | <u>16</u> | | | Approved Elective ^a | 2 |
| TOTAL | | | | TOTAL | | | <u>15</u> |
| TOTAL EWC AS DEGREE HOURS | | | | | | | <u>60</u> |

Successful completion of the 2+2 plan requires that a student remain continuously enrolled and graduate with the associate's degree from his or her respective community college. • If an associate's degree includes transfer credit from another institution, those external credits may not have equivalencies at the University of Wyoming (UW) and can impact the nature of the 2+2 plan. Please consult with an academic advisor. • Be aware that different academic institutions have different grading policies that can impact the transfer of courses. Please consult with an academic advisor. • This is a guide for course work in the major; actual course sequence may vary by student. Please refer to the online student degree evaluation. • Not all courses are offered every semester and some electives may have prerequisites. Students should review the course descriptions in the catalogs of their respective institutions and consult with their academic advisor to plan accordingly. • Academic plans and course schedules may need to be altered if ACT or Math Placement scores require a student to take pre-college courses (e.g., MATH 0900, 0921, or 0925) before taking required math or English courses.

Eastern Wyoming College requirements:

In order to graduate, students must successfully complete a minimum of 60 credit hours, 15 of which must be applicable towards graduation from Eastern Wyoming College, with a grade point average of 2.0 or better in courses numbered 1000 or higher. • No more than six (6) hours in courses numbered 1490, 1990, 2490, or 2990 will apply toward the degree; in addition, no course offered under the Developmental Studies Department may be applied toward the degree.

University of Wyoming requirements:

Students must have a minimum cumulative GPA of 2.0 to graduate. • Students must complete 42 hours of upper division (3000-level or above) coursework, 30 of which must be from UW. • Courses must be taken for a letter grade unless offered only for S/U.

Accounting, BS



University of Wyoming

JUNIOR YEAR

| Fall Semester | | | Hrs | Spring Semester | | | Hrs |
|---------------|------|--------------------------------|------------------|-----------------|------|--|------------------|
| ACCT | 3230 | Intermediate Accounting I ** | 3 | ACCT | 3070 | Tax Accounting I ** | 3 |
| FIN | 3250 | Corporate Finance ** | 3 | ACCT | 3430 | Intermediate Accounting II ** | 3 |
| MGT | 3210 | Management and Organization ** | 3 | DSCI | 3210 | Intro to Operations & Supply Chain Mgmt ** | 3 |
| | | Non-Business Elective | 3 | | | Non-Business Elective | 3 |
| | | Elective | 3 | | | Elective | 3 |
| TOTAL | | | <u>15</u> | TOTAL | | | <u>15</u> |

SENIOR YEAR

| Fall Semester | | | Hrs | Spring Semester | | | Hrs |
|---------------|------|-------------------------------------|------------------|-----------------|------|--|-------------------|
| ACCT | 3610 | Accounting Information Systems I ** | 3 | ACCT | 4050 | Government and Nonprofit Accounting ** | 3 |
| ACCT | 3830 | Intermediate Accounting III ** | 3 | ACCT | 4060 | Auditing I ** | 3 |
| | | Accounting Elective ** ^ | 3 | ACCT | 4600 | Ethics and Professionalism ** | C3 3 |
| | | Electives | 6 | MGT | 4800 | Business Strategy and Policy ** † | 3 |
| | | | | | | Elective # | 3 |
| TOTAL | | | <u>15</u> | TOTAL | | | <u>15</u> |
| | | | | | | TOTAL UW HOURS | <u>60</u> |
| | | | | | | TOTAL UW BS DEGREE HOURS | <u>120</u> |

UW College of Business requirements:

This program has been formulated to meet the requirements of UW, the UW College of Business, and the Association to Advance Collegiate Schools of Business (AACSB) International. • A 2.50 cumulative transfer grade point average required. • A 2.50 grade point average is required in all College of Business courses. • A 2.50 grade point average is required in all UW courses. • 50% of business credit hours must be from UW. • A maximum of six (6) hours of freshman/sophomore-level military science and a maximum of six (6) hours of junior/senior-level military science may be applied to degrees in the College of Business.

EWC Accounting Program Notes:

- Students must complete all program requirements, including approved electives, with a grade of "C" or better.

a) **Approved Elective:** Any course at the 1000-level or above.

UW Accounting Program Notes:

* Component of Advanced Business Standing. A grade of C or above is required.

** Common Body of Knowledge or Major Specific Core course. A grade of C or above is required.

^ Recommend one (1) of the following courses:

ACCT 4010 Accounting Information Systems II

ACCT 4540 Cost Accounting II

ACCT 4020 Information Security

ACCT 4830 Survey of International Accounting

† Passing MGT 4800 includes a passing score on the required ETS standardized test for COB majors.

It is recommended that students planning to sit for the CPA exam take MGT 4350 (Commercial Law).

| AS Accounting Eastern Wyoming College | | | Equivalent University of Wyoming Courses | | |
|--|--|----------------|---|--|----------------|
| General Education | | | General Education | | |
| Course | Course Title | Credits | Course | Course Title | Credits |
| ENGL 1010 | English I: Composition | 3 | ENGL 1010 | Freshman English | 3 |
| ENGL 2020 | Introduction to Literature | 3 | ENGL 2020 | Introduction to Literature | 3 |
| MATH 1400 | Pre-Calculus Algebra | 4 | MATH 1400 | College Algebra | 4 |
| *MATH 2350 | Business Calculus | 4 | *MATH 2350 | Business Calculus | 4 |
| *MATH 2355 | Mathematical Applications for Business | 4 | *MATH 2355 | Mathematical Applications for Business | 4 |
| STAT 2050 | Fundamentals of Statistics | 4 | STAT 2050 | Fundamentals in Statistics | 4 |
| CO/M 2020 | Public Speaking | 3 | Non-business elective | | 3 |
| US and Wyoming Government | | 3 | US and Wyoming Government | | 3 |
| Physical Education Activity | | 1 | Non-business electives | | 1 |
| Lab Science elective | | 4 | Lab Science elective | | 4 |
| Freshman Foundations | | 1 | Non-business electives | | 1 |
| Approved electives | | 2 | Free electives | | 2 |
| Total General Education Credits | | 36 | Total General Education Credits | | 36 |
| Business Core | | | Business Core | | |
| Course | Course Title | Credits | Course | Course Title | Credits |
| ACCT 1010 | Principles of Accounting I | 3 | ACCT 1010 | Principles of Accounting I | 3 |
| ACCT 1020 | Principles of Accounting II | 3 | ACCT 1020 | Principles of Accounting II | 3 |
| ACCT 2450 | Cost Accounting | 3 | †ACCT 3240 | Cost Accounting I | 3 |
| BADM 2010 | Business Law I | 3 | MGT 1040 | Legal Environment of Business | 3 |
| ECON 1010 | Principles of Macroeconomics | 3 | ECON 1010 | Principles of Macroeconomics | 3 |
| ECON 1020 | Principles of Microeconomics | 3 | ECON 1020 | Principles of Microeconomics | 3 |
| IMGT 2400 | Introduction to Information Mgt. | 3 | IMGT 2400 | Introduction to Information Mgt. | 3 |
| MKT 2100 | Principles of Marketing | 3 | MKT 3210 | Introduction to Marketing | 3 |
| Total Business Core Credits | | 24 | Total Business Core Credits | | 24 |
| Total Business Admin AS Hours | | 60 | Total Business Admin AS Hours | | 60 |

*Math 2200 and 2205 may be substituted for Math 2350 and 2355.

Grade of C or better required for ABS and Core courses.

2.50 cumulative transfer GPA required for ABS.

FYS waived with Wyoming Core.

†Not eligible for upper division credit. Hours will be offset in free electives.

UNIVERSITY OF WYOMING COURSEWORK TO COMPLETE BACHELOR OF SCIENCE

Courses needed for major in Accounting

| | |
|--|---------------------|
| Non-business Elective | 5 |
| DSCI 3210 Introduction to Operations and Supply Chain Management | 3 |
| FIN 3250 Corporate Finance | 3 |
| MGT 3210 Management and Organization | 3 |
| MGT 4800 Business Strategy and Policy | 3 |
| ACCT 3230 Intermediate Accounting I | 3 |
| ACCT 3070 Tax Accounting I | 3 |
| ACCT 3430 Intermediate Accounting II | 3 |
| ACCT 3610 Accounting Information Systems I | 3 |
| ACCT 3830 Intermediate Accounting III | 3 |
| ACCT 4050 Governmental & Nonprofit | 3 |
| ACCT 4060 Audit I | 3 |
| ACCT 4600 Professionalism & Ethics COM 3 | 3 |
| Accounting elective (ACCT 4010, 4020, 4540 or 4830) | 3 |
| Free electives | <u>16</u> <u>60</u> |

Transfer students must complete a minimum of 30 upper division credit hours from UW.