

**Klamath Community College
Associate of Applied Science in
Accounting
to
Oregon Institute of Technology
Bachelor of Science Degree in Business – Accounting Option**

**Articulation Agreement
2017 – 2018 Catalog**

It is agreed that students transferring from Klamath Community College's (KCC) Associate of Applied Science in Accounting program to Oregon Institute of Technology's (Oregon Tech) Bachelor of Science in Business - Accounting Option program (MGT) will be given full credit for all selected courses listed below. This agreement is based on the evaluation of the rigor and content of the general education and technical courses at both KCC and Oregon Tech, and is subject to a yearly reevaluation by both schools for continuance. This agreement is dated November 2, 2017.

Baccalaureate students must complete a minimum of 60 credits of upper-division work before a degree will be awarded. Upper-division is defined as 300-and 400-level classes at a bachelor's degree granting institution. Baccalaureate students at Oregon Tech must complete 45 credits from Oregon Tech before a degree will be awarded.

Students are responsible for notifying the Oregon Tech Admissions and Registrar's Office when operating under an articulation agreement to ensure their credits transfer as outlined in this agreement. Dual enrollment is possible according to an existing Memorandum of Understanding. In order to utilize this agreement students must be attending KCC during the above catalog year. Students must enroll at Oregon Tech within three years of this approval.

KCC Degree Required Courses & Oregon Tech Equivalent Credits

Klamath Community College Course Number & Title	Qtr. Units	Oregon Institute of Technology Course Number & Title	Qtr. Units
<u>Arts and Letters:</u> ^{1,2} PHL 209 Business Ethics	3	Humanities elective ¹	3
<u>Communications:</u> SPE 111 Fundamentals of Speech WRI 121 English Composition I WRI 122 English Composition II WRI 227 Technical Writing ³ BUS 131 Introduction to Computer Applications	3 3 3 3 4	SPE 111 Public Speaking WRI 121 English Composition WRI 122 Argumentative Writing WRI 227 Technical Report Writing Management elective	3 3 3 3 4
<u>Computation:</u> MTH 111 College Algebra ³	5	MATH 111 College Algebra	4
<u>Health and Wellness:</u> HPE 295 Health and Fitness for Life	3	General elective (does not count toward MGT degree) ⁴	--
<u>Science/Math/Computer Science:</u> ENV 170/170L Environmental Science and Lab CIS 275 Database I ³	4 4	Lab Science elective ⁵ MIS 275 Intro to Relational Database	4 3
<u>Social Sciences:</u> PSY 201 General Psychology I ³	3	PSY 201 Psychology	3
<u>Student Success:</u> CGS 100 College Survival and Success	3	General elective (does not count toward MGT degree) ⁴	--
<u>Technical Core:</u> BUS 111 Intro to Accounting BUS 206 Management Fundamentals BUS 211 Principles of Accounting I BUS 212 Principles of Accounting II BUS 213 Managerial Accounting BUS 218 Personal Finance BUS 226 Business Law I BUS 228 Computer Accounting Applications CAS 170 Spreadsheets ECO 201 Principles of Economics: Microeconomics ECO 202 Principles of Economics: Macroeconomics OST 131 10-key Calculators	4 3 4 4 4 3 3 3 3 3 3 3 1	Management elective BUS 215 Principles of Management ACC 201 Principles of Accounting I ACC 202 Principles of Accounting II ACC 203 Principles of Managerial Accounting Management elective BUS 226 Business Law ACC 205 Computerized Accounting MIS 102 Spreadsheet Software Lab Management elective ECO 201 Principles of Microeconomics ECO 202 Principles of Macroeconomics Management elective	4 3 4 4 4 3 3 3 1 2 3 3 1

<u>Business electives:</u> ³			
BUS 223 Principles of Marketing	3	BUS 223 Marketing I	3
Additional Advisor Approved electives	13	Management elective	10
Total KCC Degree Credits ⁴	98	Total Oregon Tech Degree Credits ⁴	87

Courses not required for KCC's Associate of Applied Science Accounting degree, but are required for Oregon Tech's Bachelor of Science in Business - Accounting Option and can be taken at KCC or Oregon Tech.

Klamath Community College Course Number & Title	Qtr. Units	Oregon Institute of Technology Course Number & Title	Qtr. Units
Humanities electives (Arts and Letters) Choose from: ART, ENG, MUS, or PHL ^{1,2}	3	Humanities electives ¹	3
BUS 203 Introduction to International Business ⁶	3	BUS 308 Principles of International Business ⁶	3
SPE 215 Small Group Communication: Process & Theory ⁶	3	SPE 321 Small Group & Team Communication ⁶	3
Additional KCC Credits ⁴	6	Additional Oregon Tech Credits ⁴	6
Total KCC Credits ⁴	104	Total Oregon Tech Degree Credits ⁴	92

In addition to the above courses, the courses listed below are also required for the Bachelor of Science in Business - Accounting Option and should be completed at Oregon Tech.

Oregon Institute of Technology Course Number & Title	Qtr. Units
ACC 320 Cost Accounting I	4
ACC 321 Cost Accounting II	4
ACC 325 Finance	4
ACC 331 Intermediate Accounting I	4
ACC 332 Intermediate Accounting II	4
ACC 333 Intermediate Accounting III	4
ACC 405 Accounting Information Systems	4
ACC 411 Income Tax Procedures	4
ACC 412 Corporate Taxation	4
ACC 431 Advanced Accounting I	4
ACC 432 Advanced Accounting II	4

ACC 435 Auditing	4
ACC 496 Senior Project	3
ACC 497 Senior Project	3
BUS 356 Business Presentations	4
BUS 478 Cases in Strategy and Policy	3
MATH 361 Statistical Methods I	4
MATH 371 Finite Mathematics and Calculus I	4
MIS 311 Introduction to Systems Analysis	3
MIS 312 Systems Analysis I	4
MIS 375 Decision Support Systems	3
PHIL 331 Ethics in the Professions or PHIL 342 Business Ethics	3
PSY 347 Organizational Behavior	3
WRI 327 Advanced Technical Writing	3
Additional Credits ⁷	91
Total Accumulated Credits ⁸	181

1. Students can transfer up to 6 credit hours of humanities (Arts & Letters) electives into the MGT program; these courses should be designated as humanities electives by Oregon Tech. However, only 3 humanities credits can be studio/performance based. Choose from the following KCC prefixes: ART, ENG, MUS, PHL, or Second-year Foreign Languages.
2. See advisor for appropriate courses.
3. To maximize useable credits toward the Bachelor of Science in Business - Accounting Option degree, the listed courses are recommended.
4. Excess college-level credits will transfer to Oregon Tech as general electives; these credits will **not** be used toward the Bachelor of Science in Business–Accounting Option degree.
5. The MGT program requires one biological or physical science with lab.
6. Does not count toward 60 credit upper-division requirement.
7. Baccalaureate students must complete a minimum of 60 credits of upper-division work before a degree will be awarded. Upper-division is defined as 300- and 400- level classes at a bachelor's degree granting institution and 45 credits must be from Oregon Tech.
8. Oregon Tech's Bachelor of Science in Business - Accounting Option requires 181 total credits.