



**Columbia Gorge Community College  
Associate of Applied Science in Accounting  
to  
Oregon Institute of Technology  
Bachelor of Science in Accounting**

**Articulation Agreement  
2023 - 2024 Catalog**

It is agreed that students transferring with Columbia Gorge Community College's (CGCC) Associate of Applied Science in Accounting to Oregon Institute of Technology's (Oregon Tech) Bachelor of Science in Accounting (BACC) program 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 CGCC and Oregon Tech and is subject to a yearly reevaluation by both schools for continuance. This agreement is dated September 15<sup>th</sup>, 2023.

Bachelor degree-seeking 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. Bachelor degree-seeking students that transfer to Oregon Tech with 300-400 level transferable courses must complete at least 45 additional credits with Oregon Tech before a degree will be awarded.

Admission to Oregon Tech is not guaranteed. Students must apply for admission to Oregon Tech in accordance with the then-existing rules, policies and procedures of Oregon Tech. 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. To utilize this agreement students must be attending CGCC during the above catalog year. Students must enroll at Oregon Tech within three years of this approval.

Columbia Gorge Community College

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**Columbia Gorge Community College Degree Courses & Oregon Tech Equivalent Credits**

Columbia Gorge Community College Course Number & Title	Qtr. Units	Oregon Institute of Technology Course Number & Title	Qtr. Units
BA 101 - Introduction to Business	4	Electives	18
BA 104 - Applied Business Math	4		
BA 131 - Introduction to Business Technology	4		
BA 150 - Introduction to Entrepreneurship	4		
BA 170 – Project Management Fundamentals	4		
BA 188 - Customer Service	2		
BA 205 - Business Communication	4		
BA 222 - Financial Management	3		
BA 256 - Income Tax	3		
BA 285 - Human Relations in Organizations	3		
CAS 121 - Beginning Keyboarding	3		
OS 131 - 10-Key for Business	1		
OS 240 – Records Management	4		
BA 206 - Management Fundamentals	3	BUS 215 - Principles of Management	3
BA 208 - Business Ethics	4	Humanities Elective <sup>1</sup>	3
BA 211 - Principles of Accounting I	4	ACC 201 - Principles of Accounting I	4
BA 212 - Principles of Accounting II	2	ACC 202 - Principles of Accounting II	4
BA 213 - Managerial Accounting	4	ACC 203 - Principles of Managerial Accounting	4
BA 224 - Intro to Human Resource Management	3	BUS 349 - Human Resource Management I <sup>3</sup>	3
BA 226 - Business Law I	4	BUS 226 - Business Law	3
BA 228 - Quickbooks for Business	3	ACC 205 - Computerized Accounting	3
CAS 170 - Beginning Spreadsheets Using Excel	3	MIS 102 - Spreadsheet Lab	1
COMM 111Z - Public Speaking <sup>2</sup>	4	COM 111Z - Public Speaking	4
EC 201 - Principles of Economics: Microeconomics	4	ECO 201 - Principles of Microeconomics	3
EC 202 - Principles of Economics: Macroeconomics	4	ECO 202 - Principles of Macroeconomics	3
MTH 111Z – Precalculus I: Functions <sup>2</sup>	4	MATH 111Z – Precalculus I: Functions	4
WR 121Z – Composition I	4	WRI 121Z – Composition I	4
<b>Total CGCC Degree Credits <sup>4</sup></b>	<b>94</b>	<b>Total Oregon Tech Degree Credits</b>	<b>64</b>

**Courses not required for Columbia Gorge Community College's AAS in Accounting but are required for Oregon Tech's BS In Accounting and can be taken at CGCC or Oregon Tech.**

Columbia Gorge Community College Course Number & Title	Qtr. Units	Oregon Institute of Technology Course Number & Title	Qtr. Units
Humanities Elective <sup>1</sup>	3	Humanities Elective <sup>1</sup>	3
Math/Science Elective	4	Math/Science Elective	4
Communications Elective	3	Communications Elective	6
Social Science Elective	3	Social Science Elective	3
Lab Science Elective <sup>5</sup>	4	Lab Science Elective <sup>5</sup>	4
WR 122Z – Composition II <sup>2</sup> or WR 227Z - Technical Writing	4	WR 122Z – Composition II or WR 227Z - Technical Writing	4
Additional CGCC Degree Credits <sup>4</sup>	21	Additional Oregon Tech Degree Credits	24
Total CGCC Degree Credits <sup>4</sup>	115	Total Oregon Tech Degree Credits	88

**In addition to the above courses, the courses listed below are also required for the BS In Accounting 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 305 - 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 465 - Case Studies in Accounting or BUS 478 - Strategic Management	4  3

ACC 496 - Senior Project	3
ACC 497 - Senior Project	3
BUS 223 – Marketing 1	3
BUS 308 – Principals of International Business	3
BUS 356 - Business Presentations	4
MATH 361 - Statistical Methods I	4
MGT 321 - Operations Management I	3
MGT 335 - Project Management	3
MIS 275 - Introduction to Relational Databases	4
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
Additional Oregon Tech Credits <sup>6</sup>	94-95
Total Oregon Tech Degree Credits <sup>7</sup>	182-183

1. Students can transfer up to six (6) credit hours of Humanities electives into the BACC; these courses should be designated as Humanities electives by Oregon Tech. However, only three (3) humanities credits can be studio/performance based. Choose from the following CGCC prefixes: ART, ENG, MUS, PHL, TA, or Languages (second year/200-level only).
2. To maximize useable credits toward the BACC, the listed course is recommended.
3. Does not count toward the 60 upper-division credit requirement.
4. Excess credits will transfer to Oregon Tech as general elective credit with the exception of developmental course work; these credits will not be used toward the BACC.
5. Students can transfer up to one (1) biological or physical sciences course with lab into the BACC. Choose from the following CGCC prefixes: BI, CH, G, or GS. Currently, ESR does not count as Lab Science.
6. 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.
7. Oregon Tech's BACC requires 182-183 credits.