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Oregon TECH
Oregon Institute of Technology

Klamath Community College
Associate of Applied Science in Accounting
to
Oregon Institute of Technology
Bachelor of Science in Accounting

Articulation Agreement
2022 - 2023 Catalog

It is agreed that students transferring with Klamath Community College's (KCC) 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 KCC and Oregon Tech and is subject to a yearly reevaluation by both schools for continuance. This agreement is dated June 20, 2022.

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.

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. Dual Enrollment is possible according to an existing Memorandum of Understanding. 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. 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.

Klamath Community College

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Klamath Community College Degree Courses & Oregon Tech Equivalent Credits

Klamath Community College Course Number & Title	Qtr. Units	Oregon Institute of Technology Course Number & Title	Qtr. Units
BUS 111 - Intro to Accounting	4	ACC 101 - Intro to Accounting (Satisfies Elective credit)	3
BUS 177 – Payroll Accounting	4	Elective	--
BUS 211 - Principles of Accounting I	4	ACC 201 - Principles of Accounting I	4
BUS 212 - Principles of Accounting II	4	ACC 202 - Principles of Accounting II	4
BUS 213 - Managerial Accounting	4	ACC 203 - Principles of Managerial	4
BUS 218 - Personal Finance	3	BUS 331 - Personal Finance [2] (Satisfies Elective credit)	3
BUS 226 - Business Law I	3	BUS 226 - Business Law	3
BUS 228 - Computer Accounting Applications	3	ACC 205 - Computerized Accounting	4
CAS 133 - Intro to Computing Skills CAS 133L - Intro to Computing Skills Lab	4	MIS 102 - Spreadsheet Lab	1
CAS 170 - Spreadsheets	3	MIS 102 - Spreadsheet Software Lab [1] (Credit covered by CAS 133/133L)	--
CGS 100 - College Survival and Success	3	Elective	3
ECO 201 - Principles of Economics: Microeconomics	3	ECO 201 - Principles of Microeconomics	3
ECO 202 - Principles of Economics: Macroeconomics	3	ECO 202 - Principles of Macroeconomics	3
Electives [3] BUS 206 - Management Fundamentals BUS 223 - Principles of Marketing BUS 224 - Human Resource Management PSY 202A - General Psychology II [4] Elective (Social Science)[3]	 3 3 3 3 4	 BUS 215 - Principles of Management BUS 223 - Marketing I BUS 349 - Human Resource Management I [2] PSY 202 - Psychology [4] (Satisfies Elective credit) Social Science Elective	 3 3 3 3 3
Humanities (Arts and Letters) Elective [3, 5] PHL 209 - Business Ethics	3	Humanities Elective [5]	3
MTH 111 - College Algebra [3]	5	MATH 111 - College Algebra	4
OST 131 - 10-key Calculators	1	Elective [2]	3
Science/Math/Computer Science [3, 6] CIS 275 - Database I CIS 275L - Database I Lab Lab Science Elective	 3 1 4	 MIS 275 - Introduction to Relational Databases Lab Science Elective [6]	 4 4
Social Science Elective [3] PSY 201A - General Psychology I [4]	3	PSY 201 – Psychology (Satisfies Elective credit)	3
SPE 111 - Fundamentals of Speech	3	SPE 111 - Public Speaking	4
WRI 121 - English Composition I	4	WRI 121 - English Composition	4
WRI 122 - English Composition II or WRI 227 – Technical Communication	4	WRI 122 - Argumentative Writing or WRI 227 – Technical Report Writing	4

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Total KCC Degree Credits [1]	**91**	**Total Oregon Tech Degree Credits**	**83**

Courses not required for Klamath Community College's AAS in Accounting but are required for Oregon Tech's BS in Accounting 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 (Arts and Letters) Electives [5]	3	Humanities Electives [5]	3
Math/Science Electives	--	Math/Science Electives	4
Communication Electives	--	Communication Electives	6
MTH 243 - Statistics I MTH 244 - Statistics II	8	MATH 361 - Statistical Methods I [2]	4
Additional KCC Degree Credits [1]	**14**	**Additional Oregon Tech Degree Credits**	**17**
Total KCC Degree Credits [1]	**105**	**Total Oregon Tech Degree Credits**	**100**

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 305 – Accounting Information Systems	4
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 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

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ACC 497 - Senior Project	3
BUS 308 - Principles of International Business	3
BUS 356 - Business Presentations	4
MGT 321 - Operations Management I	3
MGT 335 - Project Management	3
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 [7]	**80-81**
Total Oregon Tech Degree Credits [8]	**180-181**

1. 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.

2. Does not count toward the 60 upper-division credit requirement.

3. To maximize useable credits toward the BACC, the listed course is recommended.

4. Must take PSY 201A, 202A, and PSY 203A to receive credit for Oregon Tech's PSY 201, 202, 203 *or* PSY 201A and PSY 202A for Oregon Tech's PSY 201 and 202. PSY 203A will transfer to PSY 203.

5. 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 KCC prefixes: ART, ENG, MUS, PHL, THR, or Languages (second year/200-level only).

6. Students can transfer up to one (1) biological or physical sciences with lab course into the BACC. Choose from the following KCC prefixes: BIO, CHE, GSC, or PH. Currently, ENV does **not** count as Lab Science.

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.

8. Oregon Tech's BACC requires 181-182 credits.