

**Columbia Gorge 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 Columbia Gorge Community College's (CGCC) Associate of Applied Science in Accounting program to Oregon Institute of Technology's (Oregon Tech) Bachelor of Science in Business - Accounting Option program (BACC) 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 December 3, 2018.

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 CGCC during the above catalog year. Students must enroll at Oregon Tech within three years of this approval.

CGCC Degree Required Courses & Oregon Tech Equivalent Credits

Columbia Gorge Community College Course Number & Title	Qtr. Units	Oregon Institute of Technology Course Number & Title	Qtr. Units
<u>General education electives</u>			
COMM 111 Public Speaking ¹	4	SPE 111 Public Speaking	3
MTH 111 College Algebra ¹	5	MATH 111 College Algebra	4
BA 208 Business Ethics	4	Humanities elective ²	3
BA 211 Principles of Accounting I (1 credit from BA 222 (3)*)	4	ACC 201 Principles of Accounting I	4
BA 212 Principles of Accounting II (1 credit from BA 222 (3)*)	4	ACC 202 Principles of Accounting II	4
BA 213 Managerial Accounting	4	ACC 203 Principles of Managerial Accounting	4
BA 206 Management Fundamentals	3	BUS 215 Principles of Management	3
BA 223 Principles of Marketing (Accounting Degree elective)	3	BUS 223 Marketing I	3
BA 224 Intro to Human Resource Management ³	3	BUS 349 Human Resource Management I ³	3
BA 226 Business Law I	4	BUS 226 Business Law	3
BA 228 Computer Accounting Applications	3	ACC 205 Computerized Accounting	3
EC 201 Principles of Economics, Microeconomics	4	ECO 201 Principles of Microeconomics	3
ECO 202 Principles of Economics, Macroeconomics	4	ECO 202 Principles of Macroeconomics	3
CAS 170 Begin. Spreadsheets using Excel ¹ or CAS 270 Intern. Spreadsheets using Excel	3	MIS 102 Spreadsheet Software Lab	1
WR 121 English Composition	4	WRI 121 English Composition	3
BA 101 Introduction to Business	4	Electives	15
BA 104 Applied Business Math	4		
BA 111 Introduction to Accounting	3		
BA 131 Introduction to Business Technology	4		
BA 177 Payroll Accounting	3		
BA 205 Business Communication	4		
BA 222 Financial Management*	(3)1		
BA 242 Introduction to Investments	3		
BA 256 Income Tax	3		
BA 280A CE: Business Experience	3		
BA 280B CE: Business Experience Seminar	1		
BA 285 Human Relations in Organizations	3		
CAS 121 Beginning Keyboarding or			
CAS 122 Keyboarding for Speed/Accuracy	3		
CAS 216 Beginning Word or			
CAS 217 Intermediate Word	3		
OS 131 10-Key on Calculators	1		
Total CGCC Degree Credits ⁴	99	Total Oregon Tech Degree Credits	62

Courses not required for CGCC'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 CGCC or Oregon Tech.

Columbia Gorge Community College Course Number & Title	Qtr. Units	Oregon Institute of Technology Course Number & Title	Qtr. Units
BA 203 Introduction to International Business ³	3	BUS 308 Principles of International Business ³	3
Humanities electives (Arts and Letters) Choose from: ART, ENG, MUS, or PHL ²	3	Humanities electives ²	3
Laboratory Science elective (BI, CH, or PHY)	4/5	Laboratory science elective	4
PSY 201A Introduction to Psychology I	4	PSY 201 Psychology	3
SPE 215 Small Group Communication: Process & Theory ⁴	3	SPE 321 Small Group & Team Communication ⁴	3
WR 122 English Composition	4	WRI 122 Argumentative Writing	3
WR 227 Technical & Professional Writing	4	WRI 227 Technical Report Writing	3
Additional CGCC Credits⁵	25-26	Additional Oregon Tech Credits	22
Total CGCC Credits⁵	124-125	Total Oregon Tech Degree Credits	84

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 465 Case Studies in Accounting or BUS 478 Cases in Strategy and Policy	4 3
ACC 496 Senior Project	3
ACC 497 Senior Project	3
BUS 356 Business Presentations	4
MATH 361 Statistical Methods I	4
MATH 371 Finite Mathematics and Calculus I	4
MGT 321 Operations Management I	3
MGT 335 Project Management	3
MIS 275 Introduction to Relational Databases	3
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 ⁶	97/98
Total Accumulated Credits ⁷	181/182

1. To maximize useable credits toward the Bachelor of Science in Business - Accounting Option degree, the listed courses are recommended.
2. Students can transfer up to 6 credit hours of humanities (Arts & Letters) electives into the BACC 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 CGCC prefixes: ART, ENG, MUS, PHL, TA or Second-year Foreign Languages.
3. The BACC program requires one biological or physical science with lab.
4. Does not count toward 60 credit upper-division requirement.
5. 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 degree.
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 and 45 credits must be from Oregon Tech.

7. Oregon Tech's Bachelor of Science in Business - Accounting Option requires 181/182 total credits.