

# **ARTICULATION AGREEMENT BETWEEN CENTRAL WYOMING COLLEGE AND UNIVERSITY OF WYOMING**

## **OVERVIEW:**

This formal program articulation agreement is made and entered into by Central Wyoming College, hereinafter referred to as CWC, and University of Wyoming, hereinafter referred to as UW. By this agreement CWC 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 Accounting the opportunity to complete a **Bachelor of Science in Accounting** degree at UW. Any CWC 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**

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

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

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

Transfer students from CWC 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 CWC transfer students as those applicable to native UW students.

### **Section II: Program Plan**

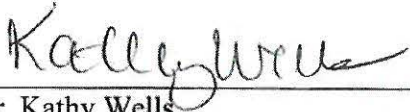
While a course-by-course equivalence was used in the development of this plan, this agreement presumes that the general education core requirements at CWC meet general education requirements at UW. Students falling under this program articulation agreement will be responsible for successfully completing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

**TERMS OF AGREEMENT:**

This agreement is made and entered into in the academic year 2017–2018 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, Central 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.



Dr. Kathy Wells  
Interim Executive Vice President for Academic Services  
Central Wyoming College

9-16-16

Date



Dr. Kate Miller  
Vice President for Academic Affairs  
University of Wyoming

10/12/16

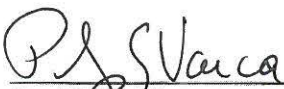
Date



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

9/21/16

Date



Dr. Philip Varca  
Associate Dean  
University of Wyoming

20 Sept 16

Date

# Accounting, AS



## Central Wyoming College

### FRESHMAN YEAR

Fall Semester			Hrs	Spring Semester			Hrs
ACCT	1010	Principles of Accounting I *	4			Lab Science Requirement	4
CO/M	1010	Public Speaking *	3	ACCT	1020	Principles of Accounting II *	3
ENGL	1010	English Composition I *	3	BADM	1020	Business Communications *	3
MATH	1400	College Algebra <sup>a</sup>	4	STAT	2050	Fundamentals of Statistics *	4
UNST	1005	Freshman Seminar	1				
<b>TOTAL</b>			<b>15</b>	<b>TOTAL</b>			<b>14</b>

### SOPHOMORE YEAR

Fall Semester			Hrs	Spring Semester			Hrs
		Humanities or Arts Requirement	3	ACCT	2230	Intermediate Accounting **	3
ACCT	2240	Cost/Managerial Accounting **	3	ECON	1020	Microeconomics *	3
ECON	1010	Macroeconomics *	3	IMGT	2400	Introduction to Information Management *	3
MATH	2350	Business Calculus *	4	MATH	2355	Mathematical Applications (for Business) *	4
MGT	1040	Business Law I: Legal Environment of Busn **	3	POLS	1000	American and Wyoming Government	3
<b>TOTAL</b>			<b>16</b>	<b>TOTAL</b>			<b>16</b>

**TOTAL CWC AS DEGREE HOURS 61**

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.

#### Central Wyoming College requirements:

In order to graduate, students must successfully complete a minimum of 60 credit hours, with a minimum of 15 of the final 30 degree credits from Central Wyoming College (CWC). • All courses must be college-level courses as indicated by a number of 1000 or above. • A cumulative grade point average of 2.0 or better is required in all hours completed at CWC and in those courses required for graduation in a student's prescribed program. • A minimum of 2.0 (C) is required in general education course requirements and program requirements in the student's program of study. • An S/U graded course will not be accepted to fulfill a general education or program requirement unless the course is offered S/U only.

#### 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	3070	Tax Accounting I **	3	ACCT	3610	Accounting Information Systems I **	3
ACCT	3430	Intermediate Accounting II **	3	ACCT	3830	Intermediate Accounting III **	3
FIN	3250	Corporate Finance **	3	DSCI	3210	Intro to Operations & Supply Chain Mgmt **	3
MGT	3210	Management and Organization **	3			Upper Division Elective #	3
MKT	3210	Introduction to Marketing **	3			Elective	3
<b>TOTAL</b>			<b><u>15</u></b>	<b>TOTAL</b>			<b><u>15</u></b>

## SENIOR YEAR

Fall Semester			Hrs	Spring Semester			Hrs
ACCT	4050	Governmental and Nonprofit Accounting **	3	ACCT	4060	Auditing I **	3
		Accounting Elective ** ^	3	ACCT	4600	Ethics and Professionalism **	C3 3
		Electives	9	MGT	4800	Business Strategy and Policy ** †	3
<b>TOTAL</b>			<b><u>15</u></b>			Electives	5
				<b>TOTAL</b>			<b><u>14</u></b>
						<b>TOTAL UW HOURS</b>	<b><u>59</u></b>
						<b>TOTAL UW BS DEGREE HOURS</b>	<b><u>120</u></b>

### 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.

### Central Wyoming College Accounting Program Notes:

- a) Students placing into MATH 2350 (Business Calculus) are not required to take MATH 1400 (College Algebra). Discuss scheduling options with an academic advisor.

### 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.

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

^ 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.

<b>AS Accounting Central Wyoming College</b>			<b>Equivalent University of Wyoming Courses</b>		
<b>General Education</b>			<b>General Education</b>		
<b>Course</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course</b>	<b>Course Title</b>	<b>Credits</b>
UNST 1005	Freshman Seminar (UNST)	1	Non-business elective		1
ENGL 1020	English Composition II (WR2)	3	C2	Communications 2	3
CO/M 1010	Public Speaking (ORAL)	3	COJO 2010	Public Speaking	3
ENGL 1010	English Composition I (WR1)	3	ENGL 1010	Freshman English	3
MATH 1400	Pre-Calculus Algebra (MATH)	4	MATH 1400	College Algebra	4
*MATH 2350	Business Calculus	4	*MATH 2350	Business Calculus I	4
*MATH 2355	Mathematical Applications for Business	4	*MATH 2355	Mathematical Applications for Business	4
STAT 2050	Fundamentals of Statistics	4	STAT 2050	Fundamentals of Statistics	4
POLS 1000	American & Wyoming Government	3	POLS 1000	American & Wyoming Government	3
Humanities (HUM) or Arts (ARTS)		3	Non-business elective		3
Lab Science Elective (LSCI)		4	Lab Science Elective (PN)		4
<b>Total General Education Credits</b>		<b>36</b>	<b>Total General Education Credits</b>		<b>36</b>
<b>Business Core</b>			<b>Business Core</b>		
<b>Course</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course</b>	<b>Course Title</b>	<b>Credits</b>
ACCT 2010	Principles of Accounting I	4	ACCT 1010	Principles of Accounting I	4
ACCT 2020	Principles of Accounting II	3	ACCT 1020	Principles of Accounting II	3
ACCT 2230	Intermediate Accounting	3	†ACCT 3230	Intermediate Accounting I	3
ACCT 2240	Cost/Managerial Accounting	3	†ACCT 3240	Cost Accounting I	3
MGT 1040	Business Law I: Legal Environment of Business	3	MGT 1040	Legal Environment of Business	3
ECON 1010	Principles of Macroeconomics (SOC)	3	ECON 1010	Principles of Macroeconomics	3
ECON 1020	Principles of Microeconomics	3	ECON 1020	Principles of Microeconomics	3
IMGT 2400	Introduction to Information Management	3	IMGT 2400	Introduction to Information Management	3
<b>Total Business Core Credits</b>		<b>25</b>	<b>Total Business Core Credits</b>		<b>25</b>
<b>Total Accounting AS Hours</b>		<b>61</b>	<b>Total Accounting AS Hours</b>		<b>61</b>

\*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, H, and second PN 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**

DSCI 3210	Introduction to Operations and Supply Chain Management	3
FIN 3250	Corporate Finance	3
MGT 3210	Management and Organization	3
MKT 3210	Introduction to Marketing	3
MGT 4800	Business Strategy and Policy	3
ACCT 3430	Intermediate Accounting II	3
ACCT 3070	Tax Accounting I	3
ACCT 3830	Intermediate Accounting III	3
ACCT 3610	Accounting Information Systems I	3
ACCT 4050	Governmental & Nonprofit	3
ACCT 4060	Audit I	3
ACCT 4600	Professionalism & Ethics C3	3
Accounting elective (4010, 4020, 4540 or 4830)		3
Non-business elective		3
Free electives		<u>17</u> 59

- A minimum of 3 of 17 credit hours must be 3000/4000 level