## Memorandum of Understanding

Edison State Community College and The University of Findlay

Whereas, Edison State Community College (ESCC) and The University of Findlay (UF) share a learner-centered and community-oriented approach to higher education,

Whereas, they share a common desire to create a transition for Edison State Community College graduates seeking a University of Findlay bachelor's degree that corresponds well with programs offered at Edison State Community College, and

Whereas, the two institutions seek to use current technology to enhance the educational options for time and/or place bound, working adults.

Whereas, subject to the terms of this agreement, students who have earned an Associate Degree in Accounting at Edison State Community College and have met the minimum entrance requirements for The University of Findlay are assured admission to The University of Findlay with junior-level standing for courses of study completed at Edison State Community College. To facilitate transfer information at the earliest possible time, coordinated programs between Edison State Community College and The University of Findlay Accounting units have been developed.

Whereas, curricula at UF and ESCC are appraised annually and or/change intermittently and independently, specific transfer policies and equivalences such as those attached are subject to regular modification with the consent of the area directors recognized in the MOU for accounting.

**Hereby**, Edison State Community College and The University of Findlay enter into an educational alliance designed to affect the above stated aims in a manner which will provide the participating student with a quality bachelor's degree completion program.

Principles of Agreement

Edison State Community College and The University of Findlay

For Edison State Community College

26 Sept 2023

1/6

Date

President

Provost

For The University of Findlay

10-19-23

Date

President

Vice President of Academic Affairs

## Edison State Community College and The University of Findlay Agreement

## AAB in Accounting Leading to a

Bachelor of Science-Majoring in Business Administration - Accounting Emphasis

Transfer Evaluation: Letter grade of C or better required.

	Edison State Community College	*The University of Findlay	Semester
	Courses	Courses	Hours
General Education Re	- i		
The CORE+ Curriculum "O2," "O3," "R1," "R2,	n for General Education courses designa " "R3," "E1," "E2," "U1," or "U2" in the c	ted with "C1," "C2," "C3," "O1," course descriptions fulfill	
	uirements for all undergraduate degree		
	nt so that students majoring in any area		
	nd. * Course descriptions can be found in		
C1 Outcome: 3		BIOL102, BIOL201, CHEM111,	3
semester hours		CHEM130, CSCI191, CSCI192,	
		CSCI194, ESOH240, FORS201,	
		GEOL120, PHYS100,	
		PHYS150, PHYS250, PHYS252,	
		PHYS260	
C2 Outcome: 3		MATH130, MATH132,	3
semester hours	Į.	MATH133, MATH 138,	
		MATH139, MATH140,	
		MATH141, MATH205,	
		MATH215, MATH221,	
		MATH223	
C3 Outcome: 3		ANTH210, BLMC280,	3
semester hours		CJUS220, COMM 170,	
		COMM200, ECON199,	
		ECON200, GERN241,	
		GERN242, HIST101, HIST110,	
		HIST111, HIST120, HIST150,	
		HIST151, HIST152, HIST220,	
		HIST221, HIST242, HIST248,	
		HIST260, HUMN100,	
		PBAD205, PHIL220, PHIL221,	
		PHIL224, PHIL226, PHIL228,	
		PHIL230, PHIL233, PHIL240,	
		PLAW230, POLS100,	
		POLS110, POLS111, PSYC100,	
		RELI103, SOCI220, SOCI225	

O1 Outcome: 3		COMM110, COMM150,	3
semester hours		COMM211, THEA150	,
<b>O2 Outcome:</b> 3 semester hours		COMM251, ENGL202, ENGL272, ENGL282, ENGL292, ENGL295, ENGL296, ENGL302, ENGL305, ENGL306	3
<b>O3 Outcome:</b> 3 semester hours	COM 110S Computer Concepts and Applications	ART205, CSCI148, CSCI149, CSCI150, CSCI190	3
R1 Outcome: 3 semester hours		BLMC156, BLMC160, BLMC220, BLMC240, BLMC255, COMM218, EDUC151, FREN125, FREN130, GEND200, GERM120, GERM121, GERN210, JAPN120, JAPN121, JAPN220, JAPN221, RELI200, RELI201, RELI220, SOCI250, SPAN120, SPAN121, SPAN150, SPAN220, SPAN221	3
R2 Outcome: 3 semester hours		BIOL100, BIOL180, BIOL236, ESOH100, GEOG101, GEOG200, GEOL205, PHIL235	3
<b>R3 Outcome:</b> 3 semester hours	ECO 221S Principles of Microeconomics	ANHS215, BIOL293, CJUS101, COMM216, ECON201, GERN200, HIST235, PLAW100, POLS202, POLS203, SOWK101, SOWK170	3
E1 Outcome: 3 semester hours		PHIL100, PHIL210, PHIL270, RELI101, RELI102, RELI235, RELI240	3
<b>E2 Outcome:</b> 3 semester hours		ART100, ART110, ART111, ART210, ART211, ART213, ART216, ART220, ART221, ART225, ART226, ART227, ART228, ART229, COMM180, COMM270, ENGL 150, ENGL208, ENGL235, ENGL298, MUSC220, MUSC233, MUSC234, MUSC270, PHIL225,	3

	THEA110, THEA230	
E3 Outcome: Complete any additional three- semester-hour 100- or 200-level CORE- approved course from the 11 CORE Outcomes listed above. U1 and U2 cannot be used as electives		3
U1 Outcome: three-six semester hours	ACCT499, ANSC133, ANSC134, ANSC351L, ANSC352L, ANSC353L, ANSC354L, ANSC355L, ANSC470, ANSC480, ANTH499, ART 495, BIOL360, BIOL415, BIOL422, BIOL498, BLMC270, BLMC330, BLMC480, BLMC495, BUAD201, BUAD301, BUAD401, CHEM480, CHEM499, CJUS490, COMM308, COMM410, COMM428, CSCI480, CSCI496, CSCI497, CSCI498, DMSE425, DMSG420, DMSV425, EDUC418, EDUC478, ENGL480, ENGL492, ESOH315, ESOH490, ESOH496, EQST421, EQST422, EQST423, EQST424, EQST420, JAPN499, MRKT499, MTCC461, MTCC462, MTCC463, MTON 468, MTON469, NMED485, NURS299, PECT475, PHAR391, PHAR392, PHAR406, PHAR491, PHAR492, PHIL492, PLAW420 POLS495, PVET490, PSYC428, RELI390, SOWK310, SPAN499 SPED485, THEA409,	3-6

		THEA490, THEA495	
<b>U2 Outcome</b> : No more than three semester hours		ADDC100, ADDC200, ART195, ART395, CJUS111, COMM312, FNCE200	3
		HEPR150, HPE100, MUSC190, MUSC191, MUSC192, MUSC250, THEA210	
Major Requirements			
	ACC 121S Introduction to	ACCT 220 Principles of	3
	Financial Accounting	Accounting I	
	ACC 122S Introduction to	ACCT 221 Principles of	3
	Managerial Accounting	Accounting II	
		BUAD 101 Leadership and	1
		Development: Self-	
	Waived	Assessment	
		BUAD 201 Leadership and	1
		Development: Professional	
		Development and	
		Preparation	
	BUS 223S Business	BAUD 211 Business	3
	Communication	Communication	
		BUAD 220 Principles of	3
		Management	
		BAUD 301 Leadership and	1
		Development: Community	
		Engagement	
		BUAD 310 Business Law-	3
		Contracts and Negotiable	
		Instruments	
		BUAD 390 Business Research	3
		BUAD 401 Leadership and	1
		Development: Leadership	
		Capstone	
		BUAD 493 Business	3

		Policy/Strategic Management	
		CSCI 155 Spreadsheet Design	3
		ECON 200 Principles of Macroeconomics	3
	ECO 221S Principles of		3
	Microeconomics	ECON 201 Microeconomics	
		FNCE 300 Principles of Finance	3
	MKT 216S Principles of Marketing	MRKT 220 Principles of Marketing	3
/lajor Requirem	ents		
	ACC 214S Intermediate Accounting I	ACCT 330 Intermediate Accounting I	3
		ACCT 331 Intermediate	3
		Accounting II	
		ACCT 350 Accounting	3
		Information Systems	
	ACC 217S Introduction to		3
	Personal Income Taxation	ACCT 370 Taxation-Individual	
		ACCT 390 Cost Accounting	3
		ACCT 485 Auditing Theory	3
		and Practices	•
elect three diffe	rent courses from:		
		ACCT 371 Taxation-Business	3
	ACC 225S Governmental and	ACCT 450 Accounting for	3
	Nonprofit Accounting	Not-For-Profit Organizations	
		ACCT 470 Managerial	3
		Accounting	
		ACCT 475 Seminar in	3
		Managerial Accounting	

	ACCT 480 Advanced	3
	Accounting	
	ACCT 497 Seminar in	3
	Financial Accounting	
	ACCT 499 Accounting	1 to 12
ACC 291L Internship Experience	Internship (min 3 hrs)	

A limit of 62 semester hours will transfer from accredited two-year institutions.

Courses will transfer to The University of Findlay if they are completed with a "C" or higher and are not considered developmental in nature.

Students will need a minimum of 124 semester hours to graduate from The University of Findlay with a Bachelor of Science degree.

Fifty percent of the major must be completed at The University of Findlay and a minimum of 30 semester hours must be completed at the 300- or 400-level.

\*Course descriptions can be found in the U23 Catalog