

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

For The University of Findlay

26 Sept 2023
Date

10-19-23
Date

[Signature]
President

[Signature]
President

[Signature]
Provost

[Signature]
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 Courses	*The University of Findlay Courses	Semester Hours
General Education Requirements (CORE+)			
<i>The CORE+ Curriculum for General Education courses designated with "C1," "C2," "C3," "O1," "O2," "O3," "R1," "R2," "R3," "E1," "E2," "U1," or "U2" in the course descriptions fulfill general education requirements for all undergraduate degrees. These are college-level courses and are taught so that students majoring in any area will be able to broaden their educational background. * Course descriptions can be found in the UG23 catalog.</i>			
C1 Outcome: 3 semester hours		BIOL102, BIOL201, CHEM111, CHEM130, CSCI191, CSCI192, CSCI194, ESOH240, FORS201, GEOL120, PHYS100, PHYS150, PHYS250, PHYS252, PHYS260	3
C2 Outcome: 3 semester hours		MATH130, MATH132, MATH133, MATH 138, MATH139, MATH140, MATH141, MATH205, MATH215, MATH221, MATH223	3
C3 Outcome: 3 semester hours		ANTH210, BLMC280, 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	3

O1 Outcome: 3 semester hours		COMM110, COMM150, COMM211, THEA150	3
O2 Outcome: 3 semester hours		COMM251, ENGL202, ENGL272, ENGL282, ENGL292, ENGL295, ENGL296, ENGL302, ENGL305, ENGL306	3
O3 Outcome: 3 semester hours	COM 110S Computer Concepts and Applications	ART205, CSCI148, <u>CSCI149</u> , 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
R3 Outcome: 3 semester hours	ECO 221S Principles of Microeconomics	ANHS215, BIOL293, CIUS101, COMM216, <u>ECON201</u> , GERN200, HIST235, PLAW100, POLS202, POLS203, SOWK101, SOWK170	3
E1 Outcome: 3 semester hours		PHIL100, PHIL210, PHIL270, RELI101, RELI102, RELI235, RELI240	3
E2 Outcome: 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, THEA100, THEA102,	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, EQST480, FORS490, GERN400, GERN425, HCMG450, IST496, HPE484, HPE485, JAPN240, 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	
U2 Outcome: No more than three semester hours		ADDC100, ADDC200, ART195, ART395, CJUS111, COMM312, FNCE200, HEP150, HPE100, MUSC190, MUSC191, MUSC192, MUSC250, THEA210	3
Major Requirements			
	ACC 121S Introduction to Financial Accounting	ACCT 220 Principles of Accounting I	3
	ACC 122S Introduction to Managerial Accounting	ACCT 221 Principles of Accounting II	3
	Waived	BUAD 101 Leadership and Development: Self-Assessment	1
		BUAD 201 Leadership and Development: Professional Development and Preparation	1
	BUS 223S Business Communication	BAUD 211 Business Communication	3
		BUAD 220 Principles of Management	3
		BAUD 301 Leadership and Development: Community Engagement	1
		BUAD 310 Business Law-Contracts and Negotiable Instruments	3
		BUAD 390 Business Research	3
		BUAD 401 Leadership and Development: Leadership Capstone	1
		BUAD 493 Business	3

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

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

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