**3 + 1 ARTICULATION AGREEMENT BETWEEN**
**CLARK STATE COLLEGE AND WITTENBERG UNIVERSITIV**
**Accounting Transfer Program**

Students who complete an Associate of Applied Business in Accounting at Clark State College may transfer into the BA Accounting program at Wittenberg University. Students should verify their satisfactory academic progress (SAP) requirements with the financial aid office before pursuing classes outside of the AAB degree requirements.

**Additional Information**

- A cumulative GPA of at least 2.5 is required at the time of application to Wittenberg
- A maximum of 94 transfer credits with a minimum earned grade of C is allowed

**Wittenberg Graduation Requirements**

- Complete a total of 126 credit hours
- Complete a minimum of 32 credits at Wittenberg University
- Earn a cumulative GPA of 2.0

This agreement will expire two years from date of signature

_Dr. Michelle Mattson_     2/16/22

Dr. Michelle Mattson     Date
Provost and Professor of German
Wittenberg University

6.3.2022

Dr. Tiffany E. Hunter     Date
Provost and Vice President, Academic Affairs
Clark State College

| CLARK STATE COURSES | | | | WITTENBERG UNIVERSITY EQUIVALENT | | |
|---|---|---|---|---|---|---|
| **COURSE** | **TITLE** | **CRS** | | **COURSE** | **TITLE** | **CRS** |
| ACC 1100 | Intro to Financial Accounting | 4 | | ACCT 225 | Financial Accounting (LO4A) | 4 |
| ACC 1200 | Managerial Accounting | 4 | | ACCT 226 | Managerial Accounting | 4 |
| ACC 1300 | Payroll Accounting | 2 | | ACCT XXX | Major Elective | 2 |
| ACC 1400 | Computerized Accounting | 3 | | ACCT 240 | Accounting Information Systems | 3 |
| ACC 2000 | Spreadsheet Accounting | 3 | | ACCT XXX | General Elective | 3 |
| ACC 2100 | Intermediate Accounting I | 4 | | ACCT XXX | Major Elective | 4 |
| ACC 2400 | Tax Accounting | 4 | | ACCT 426 | Federal Taxation | 4 |
| ACC 2200 | Intermediate Accounting II | 4 | | ACCT XXX | Major Elective | 4 |
| ACC 2300 | Cost Accounting | 3 | | ACCT 327 | Cost Accounting | 3 |
| COM 1120 | Public Speaking I | 3 | | CMDM 190 | Public Speaking (LO3) | 3 |
| ECO 2210 | Principles of Macroeconomics | 3 | | ECON XXX | General Elective | 3 |
| ECO 2220 | Principles of Microeconomics | 3 | | ECON 200 | Principles of Economics (LO9) | 3 |
| ENG 1111 | English I | 3 | | ENGL LO2 | English Elective (LO2) | 3 |
| ENG 1112* | English II | 3 | | ENGL 110 | Writing & Research (LO2) | 3 |
| ENG 2211 | Business Communication | 3 | | ENGL LO3 | ENGL Elective (LO3) | 3 |
| FYE 1100 | College Success | 1 | | N/A | Not Applicable | 0 |
| ITS 1235 | Beginning Spreadsheet | 1 | | COMP XXX | General Elective | 1 |
| ITS 1245 | Beginning Database | 1 | | COMP XXX | General Elective | 1 |
| MTH 1060 | Business Mathematics | 3 | | MATH 112 | Language of Mathematics (LO4Q) | 3 |
| MGT 1105 | Contemporary American Business | 2 | | BUSN XXX | General Elective | 2 |
| MGT 2270** | Business Finance | 3 | | BUSN 330 | Financial Management | 3 |
| MGT 2600 | Legal Environment for Bus | 3 | | BUSN 370 | Legal Environ for Business | 3 |
| ART 1300 OR SPN 1100*** | Appreciation of the Arts OR Survival Spanish | 3 | | | | |
| | | | | | | |
| | | **63** | | | | **62** |
| | | | | | | |
| * Interested students should take ENG 1112 not ENG 2211 | | | | | | |
| ** Interested students should take MGT 2270 and not a Co-Op elective | | | | | | |
| *** One of the two (or a substitute with written approval) are a requirement for AAB Accounting at CSC. Since we propose moving ENG 2211 to the available options for the additional 32 credit hours, the total for the pathway will still be 63 hours. | | | | | | |
| An additional 32 credit hours can be completed at Clark State and transferred to Wittenberg. To fulfill the remaining | | | | | | |
| Wittenberg general education requirements, course selection should be a minimum of 3 credit hours per course from | | | | | | |
| the following area of Ohio Transfer 36. Please consult with an advisor at Wittenberg University to verify the transferability of General Education elective course options. | | | | | | |
| | | | | | | |
| LO #5 | Related to Global Diversity**** | 2 courses | | | | |
| LO #6 | Diversity, Equity and Inclusion | 1 course | | | | |
| LO #7 | Natural Science | 2 courses | | | | |
| LO #8 | Creative Process | 1 course | | | | |
| LO #10 | Arts and Humanities | 1 course | | | | |
| | | | | | | **32** |
| Remaining coursework completed at Wittenberg University | | | | | | |
| | | | | | | |
| ACCT-325 | Intermediate Accounting I | 4 | | | | |
| ACCT-326 | Intermediate Accounting II | 4 | | | | |
| ACCT-423 | Advanced Accounting | 4 | | | | |

| ACCT-427 | Auditing | 4 | | | | |
|---|---|---|---|---|---|---|
| ACCT-495 | Accounting Research & Analysis | 4 | | | | |
| BUSN-491 | Accounting Internship | 0 | | | | |
| CCUE-100 | Community Service | 0 | LO1 | | | |
| | **Cross Campus Connections** | **12** | LO1 | | | |
| | | | | | | **32** |
| ****See Wittenberg's transfer guide for courses that are applicable to this area | | | | | | |
| | | | | | | **126** |