

**MINNESOTA STATE COLLEGES AND  
UNIVERSITIES  
ARTICULATION AGREEMENT BETWEEN**

**Lake Superior Community College  
005757  
AND  
Southwest Minnesota State University  
002375**

\*The Board of Trustees of the Minnesota State Colleges and Universities is authorized by Minnesota Statutes, Chapter 136F to enter into Agreements and has delegated this authority to colleges and universities.

This Agreement is entered into between **Lake Superior Community College** (hereinafter sending institution), and **Southwest Minnesota State University**, Marshall, MN (hereinafter receiving institution). This Agreement and any amendments and supplements, shall be interpreted pursuant to the laws of the State of Minnesota.

The sending institution has established a Business Transfer Pathway, A.S. (hereinafter sending program), and the receiving institution has established a

**Accounting, B.S.**

(hereinafter receiving program), and will facilitate credit transfer and provide a smooth transition from one related program to another. It is mutually agreed:

**Admission and Graduation Requirements**

- A. The receiving institution's admission and program admission requirements apply to both direct entry students and to students who transfer under this agreement.
- B. Students must fulfill the graduation requirements at both institutions.
- C. Students must complete the entire sending program and meet the receiving institution's admission requirements for the agreement to apply, including grade requirements for courses and an overall GPA requirement

**Transfer of Credits**

- A. The receiving institution will accept **60** credits from the sending program. A total of **60** credits remain to complete the receiving program.
- B. Courses will transfer as described in the attached Program Articulation Table. For system institutions, once the courses are encoded, they will transfer as described in the "Transferology" audit.

**Implementation and Review**

- A. The Chief Academic Officers or designees of the parties to this agreement will implement the terms of this agreement, including identifying and incorporating any changes into subsequent agreements, assuring compliance with system policy, procedure and guidelines, and conducting a periodic review of this agreement
- B. This Articulation Agreement is effective on 03/01/2021 and shall remain in effect until the end date of 07/31/2026 or for five years, whichever occurs first, unless terminated or amended by either party with 90 days prior written notice.
- C. The college and university shall work with students to resolve the transfer of courses changes to either program occur while the agreement is in effect.
- D. This Articulation Agreement will be reviewed by both parties beginning 01/31/2026 (within six months of the end date).
- E. When a student notifies the receiving institution of their intent to follow this agreement, the receiving institution will encode course waivers and substitutions

**PROGRAM ARTICULATION TABLE**

Check if the sending program  or the receiving program  is new.

SMSU Campus       Remote online only       Remote site only       Remote site/Online

	College (sending)	University (receiving)
Institution	Lake Superior Community College	Southwest Minnesota State University
Program name	Business Transfer Pathway	Accounting
Award Type (e.g., AS)	A.S.	B.S.
Credit Length	60	120
CIP code (6-digit)		
Describe program admission requirements (if any)		

**Instructions**

- List all required courses in both academic programs.
- MnTC goal areas transfer to the receiving institution according to the goal areas designated by the sending institution.
- Do not indicate a goal area for general education courses that are not part of the MnTC.
- For restricted or unrestricted electives, list number of credits.
- Credits applied: the receiving institution course credit amount may be more or less than the sending institution credit amount. Enter the number of credits that the receiving institution will apply toward degree completion.
- Show equivalent university-college courses on the same row to ensure accurate DARS encoding.
- Equiv/Sub/Wav column: If a course is to be encoded as equivalent, enter Equiv. If a course is to be accepted by the university as a "substitution" only for the purposes of this agreement, enter Sub. If a course requirement is waived by the receiving institution, enter Wav. If a course is to be accepted by the university as a MnTC goal area, restricted elective or unrestricted elective, leave the cell blank.

(To add rows, place cursor outside of the end of a row and press enter.)

**SECTION A - Minnesota Transfer Curriculum-General Education**

College (sending)					University (receiving)						
Minnesota Transfer Curriculum-General Education											
Course prefix	number	name	Goal(s)	Credits	Course prefix	number	name	Goal(s) <sup>1</sup>	Credits Applied	Equiv, Sub, Wav	
ENGL	1106	College Composition I	1	3	ENGL	151	Goal 1 Sub 1	1	3		
ENGL	1109	College Composition II	1	3	ENGL	151	Goal 1 Sub 2	1	3		
COMM	1110	Public Speaking	1	3	COMM	110	Ess. Of Speaking/Listen	1	3		
PHIL	1130	Ethics	6, 9	3	PHIL	103	Ethics	6, 9	3		
ECON	1150	Princ of Econ: Macro	5, 8	3	ECON	202	Princ of Macroeconomics	5, 8	3		
ECON	1160	Princ of Econ: Micro	5	3	ECON	201	Princ of Microeconomics	5	3		
MATH	1100	College Algebra	4	4	MATH	110	College Algebra	4	4		
MATH	2210	General Statistics	4	3	MATH	200	Intro to Statistics	4	3		
		MnTC Additional Goals	1-10	7			MnTC Additional Goals	1-10	7		
				MnTC Courses to reach Min of 40 credits and 10 goal areas						8	
<b>MnTC/General Education Total</b>				<b>32</b>							

Special Notes, if any:

**SECTION B - Major, Emphasis, Restricted and Unrestricted Electives or Other**

(pre-requisite courses, required core courses, required courses in an emphasis, or electives (restricted or general) within the major). Restricted electives (in Major) fulfill a specific requirement within a major. Example A: "Chose two of the following three courses;" Example B: A Biology degree may require 40 science credits (20 credits of required courses + 20 credits of listed related courses, such as botany, genetics, sociobiology, etc. which students can select).

Major, Emphasis, Restricted, Unrestricted Electives or Other Courses										
Major or Emphasis Courses										
	Course prefix	number	name	Credits		Course prefix	number	name	Credits Applied	Equiv, Sub, Wav
	FYE	1000	First Year Experience	1				General Elective	1	
	BUS	1410	Intro to Business & Entrepreneur	3				General Elective	3	
	BUS	1448	Leadership Development	3				General Elective	3	
	ADSC	1430	Business Computers/MS Office	3				General Elective	3	
	LGST	1420	Business Law	3		BLAW	305	Business Law I	3	
	ACCT	1410	Financial Accounting Princ I	3		ACCT	211	Principles of Accounting I	3	
	ACCT	1510	Financial Accounting Princ II	3				General Elective	3	
	ACCT	2430	Managerial Accounting	3		ACCT	212	Principles of Accounting II	3	
	BUS	2402	Principles of Management	3		MGMT	300	Management Principles	3	
	BUS	2400	Principles of Marketing	3		MKTG	301	Principles of Marketing	3	
									0	
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									0	
<b>Major, Emphasis, Unrestricted Electives Total</b>				<b>28</b>	<b>Total College Credits Applied (sum of sections A and B)</b>				<b>60</b>	

**Special Notes, if any:** Upper division credit will NOT be given for BLAW 305. MGMT 300 or MKTG 301. Upper division electives will need to replace for the 40 credit requirement.

**SECTION C - University Requirements Completed before Transfer**

Major course prefix, number and name				
	Course prefix	number	name	Credits
	FIN	230	Bus Stats - Math 200 will substitute (3 crs)	
Start of Upper Division				
	ECON	470	International Business & Econ	3
<u>OR</u>	POL	200	International Politics (Lower Division)	
<u>OR</u>	POL	340	Public Policy & Administration	
<u>OR</u>	POL	356	Politics of Global Economy	
	COMM	200	Small Group Communication (Lower Division)	3
<u>OR</u>	ENG	331	Business Communications	
<u>OR</u>	ENG	360	Scientific & Technical Writing	
<u>OR</u>	COMM	3XX	An upper-division communication course	
	BLAW	355	Business Law II	3
<u>OR</u>	ECON	328	Money and Banking	
<u>OR</u>	FIN	360	Insurance and Risk	
<u>OR</u>	FIN	366	Real Estate	
<u>OR</u>	FIN	375	Investments	
<u>OR</u>	FIN	457	Corporate Finance I	
<u>OR</u>	MGMT	330	Organizational Behavior & Theory	
<u>OR</u>	MGMT	350	Human Resources	
<u>OR</u>	MGMT	454	Labor Relations	
<u>OR</u>	MGMT	492	Business Policy	
	ACCT	311	Intermediate Accounting I	3
	ACCT	312	Intermediate Accounting II	3
	ACCT	340	Cost Accounting	3
	ACCT	350	Federal Tax I	3
	ACCT	360	Accounting Information System	3
	ACCT	401	Advanced Accounting	3
	ACCT	421	Auditing	3
	ACCT	445	Senior Capstone	3
	ACCT	330	Accounting for Govt & Not-for-Profit	3
<u>OR</u>	ACCT	341	Cost Accounting II	
<u>OR</u>	ACCT	370	Microcomputers in Accounting	
<u>OR</u>	ACCT	424	Forensic Acct & Fraud Examination	
<u>OR</u>	ACCT	427	Essentials of Forensic Accounting	
<u>OR</u>	ACCT	430	Forensic Analytics I	
<u>OR</u>	ACCT	451	Federal Tax II	
UPPER DIVISION (Major) ELECTIVE COURSE FROM APPROVED LIST				
Total Upper Division complete by articulation				(36)
Unrestrict upper division elective to meet 40 credits				4
MNTC Courses to reach Min of 40 credits and 10 goal areas				8
University unrestricted elective credits not counted elsewhere to meet 120 total credit requirement				12
<b>Total University Credits<sup>2</sup></b>				<b>60</b>

Total Major Credits completed  
36

Special Notes, if any:

**SECTION D - Summary of Total Program Credits**

College (sending) Credits		University (receiving) Requirements	
MnTC/General Education	32		
Major, Emphasis, Unrestricted Electives or Other	28		
<b>Total College Credits</b>	<b>60</b>	<b>Total College Credits Applied</b>	<b>60</b>
		<b>Remaining credit to be taken at the university (receiving institution)</b>	<b>60</b>
		<b>Credits required to reach 120 total credits (Electives)</b>	<b>0</b>
		<b>Total Program Credits</b>	<b>120</b>

Special Notes, if any:

<sup>1</sup> MnTC goal areas transfer to the receiving MnSCU college/university according to the goal areas designated by the sending college/university

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<sup>2</sup> At least 40 of the required credits for the baccalaureate degree shall be at the upper-division level. If a lower division course is shown as equivalent to an upper division course, check with the university to determine if it will count toward the 40 required credits of upper division

College	Name	Signature	Date
Chief Academic Officer			
Vice President, Academic & Student Affairs	Linda Kingston	<i>Linda Kingston</i>	03/09/2021
University	Name	Signature	Date
Chief Academic Officer			
Provost	Ross Wastvedt	<i>Ross Wastvedt</i>	03/10/2021
Title			
DARS Encoder	Pat Carmody		
Date when equivalencies were verified/encoded in DARS by the receiving MnSCU institution			

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