

**ARTICULATION AGREEMENT
BETWEEN MARSHALL UNIVERSITY AND
BRIDGEVALLEY COMMUNITY AND TECHNICAL COLLEGE**

**BRIDGEVALLEY COMMUNITY AND TECHNICAL COLLEGE PROGRAM AAS IN
ACCOUNTING AND BOOKKEEPING; LEADING TO ANY OF THE FOLLOWING
PROGRAMS AT MARSHALL UNIVERSITY:**

BBA IN ACCOUNTING

Marshall University (Marshall) and BridgeValley Community and Technical College (BridgeValley), in order to facilitate the efficient transfer of students between the two institutions, hereby establish this articulated program of study (Pathway Program) leading to the baccalaureate degree in Accounting to be granted by Marshall University. The articulation agreement (Agreement) stipulates a course of study provided by BridgeValley and accepted by the Lewis College of Business at Marshall University to count towards degree completion.

Both institutions have approved the courses listed in this articulation agreement as fulfilling necessary and sufficient course requirements for the respective degrees.

BridgeValley will assist students by providing academic advising that will counsel students to enroll in general education and other prerequisite courses that will prepare students to complete the Bachelor Business Administration (BBA) in Accounting degree at Marshall. Course substitutions may be available upon the approval of the appropriate Marshall department chair and academic dean.

I. Admission to Marshall University BBA in Accounting Program

At the beginning of the last semester of study for the AAS degree at BridgeValley, participating students will apply for admission to Marshall and must meet all admission requirements before acceptance and matriculation. Upon admission, Marshall will accept all college-level courses completed at BridgeValley as outlined in this document. Those courses completed at BridgeValley will be accepted as partial completion of the BBA in Accounting degree. Admitted students will then be advised by the Advising Center at the Lewis College of Business regarding all matters related to degree completion.

Students who do not complete the sequence of courses outlined in the plan of study may require additional time and expense to complete the degree at Marshall.

Students pursuing the BBA in Accounting degree through this Agreement will be bound by the curriculum requirements in effect at the time they are officially accepted to the program.

II. Student Support

Both institutions will encourage students working toward the Associate and BBA degrees to meet with academic advisors to ensure that previous, current, and future courses will lead to timely completion of the degree. This advising work will represent a collaborative effort by

representatives from both schools. Each institution will identify faculty, staff, or both who will be the preferred contact for information about the degree option. BridgeValley will allow Marshall to market its programs to BridgeValley students.

III. Collaborative Review of Program and Academic Programming

Marshall and BridgeValley agree to monitor and support the provisions of this Agreement to ensure program consistency quality, and transferability for the benefit of the students of both institutions. Marshall and BridgeValley agree to renegotiate this Agreement as necessary due to changes in the curriculum or graduation requirements implemented by either institution. This process will be the responsibility of the chief academic officer at both institutions.

This Agreement supplements all currently existing agreements which will continue to serve as specialized links between the two institutions.

Marshall or BridgeValley may terminate this Agreement with notice. Should the Agreement be terminated, students currently enrolled in the Program will be allowed to complete the Program following the plan of study presented herein.

The terms of this agreement are hereby approved by the respective administration of the two schools.

Avinandan Mukherjee Feb 1, 2024
Avinandan Mukherjee, Provost & Senior Vice President, Marshall University Date

Don Capener Feb. 1, 2024
Don Capener, Dean, Lewis College of Business, Marshall University Date

Casey Sacks Feb 9, 2024
Dr. Casey Sacks, President, BridgeValley Date

Suzette Breeden Feb. 8, 2024
Suzette Breeden, Vice President Academic Affairs, BridgeValley Date

PATHWAY PROGRAM

for Students Planning to Transfer to Marshall University's Lewis College of Business
 BridgeValley Community & Technical College, AAS in Accounting and Bookkeeping
 Marshall University, BBA in ACCOUNTING

BridgeValley		Marshall University		Credit Hours
Course	Title	Course	Title	
Year One				
Semester One				
ACCT 185	Survey of Accounting	ACC 1XX	Unclassified	2
A TEC 115	Fund of Business Computer Appl	MIS 200	Bus Computer Applications	3
MATH 130	College Algebra ¹	MTH 130	College Algebra	3
ENGL 101	English Composition I	ENG 101	Beginning Composition	3
PSYC 101	General Psychology	PSY 201	Introductory Psychology	3
GNST 106	College Success and Car Explor	UNC 1XX	Unclassified	1
Total Credits				15
Semester Two				
ACCT 215	Financial Accounting I ²	ACC 215	Intro Financial Accounting	3
BUSN 106	Introduction to Business	MGT 100	Introduction to Business	3
BUSN 201	Business Law I	LE 207	Legal Environment of Business	3
ECON 201	Principles of Microeconomics ³	ECN 250	Principles of Microeconomics	3
MRKT 205	Fundamentals of Marketing	MKT 340	MKT Concepts and Appl	3
Total Credits				15
Year Two				
Semester Three				
ACC 216	Managerial Accounting ²	ACC 216	Intro Managerial Accounting	3
ACCT 235	Integrated Computer Accounting	ACC 2XX	Unclassified	3
BUSN 230	Business Comm and Ethics	CMM 207	Busn & Prof Communications	3
FINC 280	Financial Management ⁴	FIN 323	Principles of Finance	3
MGMT 202	Principles of Management	MGT 320	Principles of Management	3
Total Credits				15
Semester Four				
ACCT 287	Governmental Accounting	ACC 2XX	Unclassified	3
ACCT 290	Individual Income Tax	ACC 2XX	Unclassified	3
ACCT 291	Cert Bookkeeper Prep and Acct Rev	UNC 2XX	Unclassified	6
BUSN 298	Business & Legal Studies Seminar	UNC 2XX	Unclassified	1
BUSN 266	Business Internship	UNC 2XX	Unclassified	2
Total Credits				15

Transfer to Marshall University College of Business after completing Associate Degree Requirements.

Marshall University		
Course	Title	Credit Hours
Year Three		
Semester Five		
ACC 198	Accounting Professionalism	1
ACC 311	Intermediate Accounting	3
ACC 348	Federal Taxation	3
ECN 253	Principles of Macroeconomics	3
MGT 218	Business Quantitative Methods	3
ENG 201	Advanced Composition	3
Total Credits		16
Semester Six		
ACC 318	Cost Accounting	3
ACC 312	Intermediate Accounting	3
MIS 290	Principles of MIS	3
ENG 204	Writing for the Workplace	3
Core II Fine Arts		3
Total Credits		15
Year Four		
Semester Seven		
ACC 341	Acc Information Systems	3
ACC 440	Accounting Analytics	3
CMM Studies Elective		3
Core II Humanities		3
Core II Natural Science		4
Total Credits		16
Semester Eight		
ACC 429	Auditing I	3
ACC 499	Senior Seminar	3
MGT 460	Strategic Management	3
International Business Elective		3
Free Elective		1
Total Credits		13

¹Students wanting to transfer to Marshall to pursue a BBA in Accounting, should select MTH 130 as their math option for the AAS in Accounting and Bookkeeping at BridgeValley. If MTH 130 is not taken at BridgeValley, students will need an additional math at Marshall to meet Marshall's Core II Math requirement. The sequence of Marshall courses will be adjusted accordingly to accommodate taking math at Marshall.

²Must earn a grade of at least "C" or better in ACCT 215 and ACCT 216 (Marshall equivalents=ACC 215 and ACC 216) to be able to move into 300/400 level ACC classes at Marshall.

³If student opts to take ECON 202 Principles of Macroeconomics instead of ECON 201 Principles of Microeconomics, then student will need to replace ECN 253 in Semester five with ECN 250.

⁴Student must earn a grade of "C" or better in FINC 280 (Marshall equivalent=FIN 323). If student earns a grade of "D," student may be required to take additional FIN course at Marshall.