

**DELAWARE TECHNICAL AND COMMUNITY COLLEGE
And
SALISBURY UNIVERSITY**

PROGRAM ARTICULATION AGREEMENT

**Associate Degree
Business Administration Transfer**

**Baccalaureate Degree
Accounting**

December 2019 - December 2024

**Associate-Baccalaureate Program Articulation Agreement
between
Delaware Technical and Community College
and
Salisbury University
for
Business Administration Transfer/Accounting**

AGREEMENT

WHEREAS Delaware Technical and Community College and Salisbury University are committed to expanding educational opportunities for the citizens of the State of Delaware, and

WHEREAS the two institutions are committed to providing a smooth transition for students wishing to earn an associate degree and a baccalaureate degree, and

WHEREAS the intent of the two institutions is to avoid duplication of curricula where appropriate within articulated programs of studies, and

WHEREAS the two institutions better serve the educational growth of students and the economic development of the community through cooperative educational planning and optimal utilization of community resources,

BE IT HEREWITH RESOLVED that this agreement commits the partners to full support of an articulation process between similar academic programs offered by the two institutions.

PROVISIONS OF THE AGREEMENT

1. The institutions agree to follow the connected degree curriculums delineated in this document for the transfer of Delaware Tech's Associate Degree Program in Business Administration Transfer and the Salisbury University's Bachelor of Science Degree Program in Accounting.
2. Both educational institutions will cooperate toward developing, disseminating, and presenting the articulated program information to students.

3. Graduates of the Delaware Tech program who have completed the associate degree with a 2.5 grade point average in the business administration core courses (ACC 101, ACC 112, ACC 221, BUS 101, FIN 221, MAT 255, MAT 256, MAT 261, MGT 212, MKT 212) will automatically be accepted into the Perdue School of Business' Upper-Division Professional Program to pursue the baccalaureate program in Accounting at Salisbury University. Delaware Tech students are limited to one repeat attempt per business administration core course in order to qualify for this automatic acceptance.

Students not meeting the above criteria will still qualify for admission to Salisbury University, but not the Upper-Division Professional Program in Accounting, if they complete their Associate Degree with a 2.0 or higher. Such students would be permitted to choose any other non-gated major offered at Salisbury University.

Salisbury University accepts the following three courses taken in fulfillment of the Delaware Tech program, ACC 101 Accounting I, ACC 112 Accounting II, and ACC 221 Cost Accounting as fulfilling Salisbury University's introductory Accounting sequence consisting of the two following courses: ACCT 201 Introduction to Financial Accounting and ACCT 202 Managerial Accounting.

4. Students must complete all courses in the specified associate degree program herein with a grade of C or better to receive the credits for transfer.
5. Students intending to transfer should complete the admissions application for Salisbury University following the third semester of their associate degree program.
6. Students are subject to all the policies and procedures of both institutions.
7. Students are subject to all specific policies pertaining to students admitted to the Accounting Bachelor's Degree Program.
8. This articulation agreement is based on the present curricula contained in this document and it is effective for a period of five years from the date of signing by both parties.
9. Both institutions at any time may initiate changes to this articulation agreement. Both institutions reserve the right to modify the programs as deemed necessary and agree to inform the appropriate individuals of said changes. The senior institution will make a good faith effort to honor the articulation agreement in effect at the time a student is admitted to the Business Administration Transfer Associate Degree Program.

CONNECTED DEGREE ANALYSIS

Suggested Course Sequence and Matching Worksheet

ASSOCIATE DEGREE PROGRAM BUSINESS ADMINISTRATION TRANSFER DELAWARE TECHNICAL & COMMUNITY COLLEGE		BACHELOR'S DEGREE COURSE MATCH OR POTENTIAL COURSE MATCH		BACHELOR'S DEGREE COMPLETION ACCOUNTING SALISBURY UNIVERSITY	
		M=MATRIX			
Course No./Name	CR	Course No./Name	CR	Course No./Name	CR
Semester 1				Semester 5	
ENG 101 Critical Thinking & Academic Writing	3	ENGL 103 – Composition and Research - M	3	ACCT 248 – Legal Environment	3
ACC 101 Accounting I	3	DTCC ACC 101 (3 cr)+ACC 112 (3 cr)+ACC 221 (3 cr) = SU ACCT 201 (4 cr)+ACCT 204 (4 cr) <i>Successful completion of 3-course DTCC sequence required for transfer credit to be awarded.</i>	4	INFO 211 Information Systems Concepts	4
MAT 153 College Math & Statistics	4	MATH 155 – Modern Statistics – M	4	Natural Science Lab <i>(Must be different discipline than course completed at Del Tech)</i>	4
CIS 107 Intro to Computers/Applications OR OAT 152 Excel Level I	3	COSC Elective – Transfer Elective <i>(does not fulfill a requirement for graduation)</i>	3	ACCT 304 – Intermediate Accounting I	3
ECO 111 Macroeconomics	3	ECON 212 – Macro Economic Principles - M	3	MKTG 330 - Principles of Marketing Management	3
SSC 100 First Year Seminar	1	<i>Does not transfer</i>	0		
Sub-Total	17		17		17
Semester 2				Semester 6	
ACC 112 Accounting II	3	DTCC ACC 101 (3 cr)+ACC 112 (3 cr)+ACC 221 (3 cr) = SU ACCT 201 (4 cr)+ ACCT 204 (4 cr) <i>Successful completion of 3-course DTCC sequence required for transfer credit to be awarded.</i>	4	BUAD 300 – Personal and Professional Dev. & MGMT 320 – Management and Organizational Behavior	1 3
MAT 255 Business Statistics I	3	MATH ELEC – Transfer Elective <i>(does not fulfill a requirement for graduation, is needed as a Delaware Tech prerequisite to MAT 256 which is needed at Salisbury University)</i>	3	INFO 326 – Operations Management	3
ECO 122 Microeconomics	3	ECON 211 – Micro Economic Principles - M	3	FINA 311 – Financial Management	3
ENG 102 Composition & Research	3	ENGL Lit – English Literature	3	ACCT 302 – Cost Accounting	3
BUS 101 Introduction to Business	3	BUAD 103 – Transfer Elective <i>(needed for 120 total credit hours to graduate)</i> –M	3	ACCT 305 – Intermediate Accounting II	3
Sub-Total	15		16		16

ASSOCIATE DEGREE PROGRAM BUSINESS ADMINISTRATION TRANSFER DELAWARE TECHNICAL & COMMUNITY COLLEGE		BACHELOR'S DEGREE COURSE MATCH OR POTENTIAL COURSE MATCH M=MATRIX		BACHELOR'S DEGREE COMPLETION ACCOUNTING SALISBURY UNIVERSITY	
Course No./Name Semester 3	CR	Course No./Name	CR	Course No./Name Semester 7	CR
MAT 256 Business Statistics II	3	INFO 281 – Intermediate Business Statistics -M	3	MGMT 325 – Business and Society	3
PSY 121 General Psychology <u>or</u> SOC 111 Sociology I	3	PSYC 101 – General Psychology - M <u>or</u> SOCI 101 – Intro. To Sociology -M	3	ACCT 341 – Federal Income Tax: Personal	3
Tech Support Elective: History & Cultural Change – <i>see electives list</i>	3/4	History IIA – World Civilization -M	3/4	ACCT 403 – Advanced Accounting I	3
ACC 221 Cost Accounting I	3	DTCC ACC 101 (3 cr)+ACC 112 (3 cr)+ACC 221 (3 cr) = SU ACCT 201 (4 cr)+ACCT 204 (4 cr) <i>Successful completion of 3-course DTCC sequence required for transfer credit to be awarded (see above for ACC 101 and ACC 112)</i>	0	ACCT 420 – Accounting Information Systems	3
MGT 212 Principles of Management or acceptable program major course	3	MGMT ELEC - Transfer Elective (<i>does not fulfill a requirement for graduation</i>)	3	ACCT 430 – International Accounting <u>or</u> ACCT 435 – Accounting in its Global Setting (<i>winter travel</i>)	3
FIN 211 Money and Banking	3	FINA ELE – Finance Elective	3		
Sub-Total	18/19		15/16		15
Semester 4				Semester 8	
ENG 124 Oral Communications	3	CMAT 100 – Fund. Of Communication - M	3	MGMT 492 – Strategic Management	3
MKT 212 Principles of Marketing or acceptable program major course	3	MKTG ELEC - Transfer Elective (<i>does not fulfill a requirement for graduation</i>)	3	ACCT 348 – Business Law	3
Tech Support Elective: Science – <i>see electives list</i>	3/4	General Education IVA - Natural Science Lab	4	ACCT 407 – Auditing	3
MAT 261 Business Calculus with Applications	4	MATH 201 – Calculus I - M	4	ACCT 497 – Auditing Internship	3
Tech Support Elective: History & Cultural Change – <i>see electives list</i>	3/4	History IIB – HIST ELEC - M	3/4	ACCT ELE – Upper Division Accounting Elective (<i>chosen from a list of courses</i>)	3
Sub-Total	16/18		17/18		15
TOTAL	66/69		65/67		63

See Notes on following page.

Notes

Students **must** take the following course(s) during winter and/or summer sessions at DTCC or at Salisbury to graduate within four years:

Delaware Tech Course	Salisbury University Course
No equivalent	FTWL 106 Lifelong Fitness & Wellness (Available as an online course)



ASSOCIATE DEGREE BUSINESS ADMINISTRATION TRANSFER DELAWARE TECHNICAL AND COMMUNITY COLLEGE				BACHELOR'S DEGREE ACCOUNTING SALISBURY UNIVERSITY			
FIRST SEMESTER (FALL)				FIFTH SEMESTER (FALL)			
ACC	101	Accounting I ^	3	ACCT	248	Legal Environment	3
CIS	107	Intro to Computers & Applications OR	3				
OAT	152	Excel I		INFO	211	Information Systems Concepts	4
ECO	111	Macroeconomics	3	XXXX	XXX	Natural Science Lab	4
ENG	101	Critical Thinking & Academic Writing	3	ACCT	304	Intermediate Accounting I	3
MAT	153	College Math and Statistics	4	MKTG	330	Principles of Marketing Management	3
SSC	100	First Year Seminar	1				
			17				17
SECOND SEMESTER (SPRING)				SIXTH SEMESTER (SPRING)			
ACC	112	Accounting II ^	3	BUAD	300	Personal and Professional Dev. &	1
				MGMT	320	Management and Organizational Behavior	3
BUS	101	Introduction to Business	3	INFO	326	Operations Management	3
ECO	122	Microeconomics	3	FINA	311	Financial Management	3
ENG	102	Composition & Research	3	ACCT	302	Cost Accounting	3
MAT	255	Business Statistics I	3	ACCT	305	Intermediate Accounting II	3
			15				16
THIRD SEMESTER (FALL)				SEVENTH SEMESTER (FALL)			
ACC	221	Cost Accounting ^	3	MGMT	325	Business and Society	3
XXX	XXX	Tech Support Elective: History/Cultural*	3/4	ACCT	341	Federal Income Tax Personal	3
MAT	256	Business Statistics II	3	ACCT	403	Advanced Accounting I	3
MGT	212	Principles of Management	3	ACCT	420	Accounting Information Systems	3
PSY	121	General Psychology OR	3	ACCT	430	International Accounting OR	3
SOC	111	Sociology		ACCT	435	Accounting in its Global Setting	
FIN	211	Money and Banking	3				
			18/19				15
FOURTH SEMESTER (SPRING)				EIGHTH SEMESTER (SPRING)			
ENG	124	Oral Communications	3	MGMT	492	Strategic Management	3
MAT	261	Business Calculus I	4	ACCT	348	Business Law	3
MKT	212	Principles of Marketing	3	ACCT	407	Auditing	3
XXX	XXX	Tech Support Elective: History/Cultural*	3/4	ACCT	497	Auditing Internship	3
XXX	XXX	Tech Support Elective: Science **	3/4	ACCT	XXX	Accounting Major Elective	3
			16/18				15
TOTAL CREDITS				TOTAL CREDITS			
SUMMER OR WINTER (Post Associate's Degree)							
				FTWL 106 Lifelong Fitness & Wellness			
<p>* History/Cultural Technology Support Electives: Choose 2: ENG 128, HIS 111, HIS 112 ** Science Technology Support Electives: Choose 1: BIO 100, BIO 110, BIO 140, CHM 110, ENV 190, PHY 111</p> <p>^ DTCC ACC 101 (3 cr)+ACC 112 (3 cr)+ACC 221 (3 cr) = SU ACCT 201 (4 cr)+ACCT 204 (4 cr). Successful completion of 3-course DTCC sequence (9 cr) is required for transfer credit to be awarded for 2-course SU sequence (8 cr). The Bachelor of Science Program in Accounting requires a minimum of 120 credits. Course sequencing may vary by semester. See your advisor.</p>							
<p>Cara J. Stanard, M.Ed., Articulation Coordinator, Delaware Technical Community College</p>				<p>Richard T. Wilkens, Ph.D., Associate Provost, Salisbury University</p>			

APPROVAL

This program articulation agreement is between Delaware Technical and Community College's Associate of Applied Science Degree in Business Administration Transfer and Salisbury University's Bachelor Degree in Accounting.

Approval is granted for a period of five years effective on the date both parties have fully executed this agreement.

This agreement may be executed in any number of counterparts and all of such counterparts shall together constitute one and the same instrument. Delivery of an executed counterpart of a signature page of this Agreement in Portable Document Format (PDF) or by facsimile transmission shall be effective as delivery of a manually executed original counterpart of this Agreement.

**DELAWARE TECHNICAL AND COMMUNITY
COLLEGE**

SALISBURY UNIVERSITY

Dr. Mark T. Brainard, President

Dr. Karen L. Olmstead, Provost and
Senior Vice President of Academic
Affairs

Date

Date

Justina M. Sapna, Vice President for
Academic Affairs

Date

Chala R. Breen, Department Chair,
Business Technologies, Owens Campus

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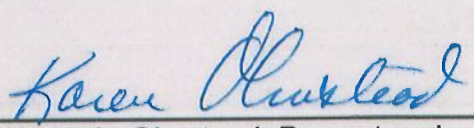
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12/12/19

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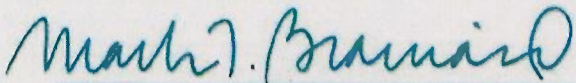
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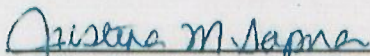
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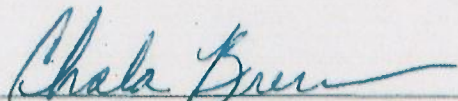
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Chala R. Breen, Department Chair,
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Date