

**ARTICULATION AGREEMENT
BETWEEN MARSHALL UNIVERSITY
AND CONCORD UNIVERSITY**

**FOR PROGRAMS OF STUDY LEADING TO A
MASTER OF SCIENCE IN ACCOUNTANCY**

Marshall University (Marshall) and Concord University (Concord), in order to facilitate the efficient transfer of students between the two institutions, hereby establish this articulated program of study leading to the Master of Science in Accountancy (MSA) degree to be granted by Marshall University. The articulation agreement stipulates an undergraduate course of study to be provided by Concord University and accepted by the Lewis College of Business of Marshall University.

Concord will assist by providing academic advising that will counsel students to enroll in the foundation business courses that will prepare them to complete the MSA degree at Marshall. Course substitutions may be available upon the approval of the appropriate Marshall Department chair and academic dean. Concord may where appropriate, make its recent graduates aware of this degree option.

Admission to Marshall University MSA Program

Students enrolled at Concord may apply for admission if they meet one of the following three admission requirements:

1. An undergraduate degree in business from a regionally accredited institution with an undergraduate Grade Point Average (GPA) of 3.0 or higher on a 4.0 scale for all previously completed coursework; or
2. Completed ACC 311, ACC 312, ACC 318, ACC 341, ACC 348, and ACC 429 or equivalent with a C or better in each course and an overall GPA of 3.0 or higher; or
3. A score of 500 or better on the Graduate Management Admission Test (GMAT) or an index of 1,100 computed by multiplying the undergraduate Grade Point Average by 200 and adding the GMAT Score. The minimum acceptable GMAT score is 400 and 15th percentile verbal.

Before the last semester of study at Concord, participating students may apply for conditional admission to Marshall's MSA program and must meet all admission requirements prior to acceptance and matriculation. Students will need to complete the admission process by submitting the final transcript from Concord after earning the baccalaureate degree. Once admitted to Marshall, students may enroll in Program courses and participate in activities provided by the College of Business. Students will receive Program advising from Marshall staff and faculty.

This articulation agreement includes two components. First, the agreement allows your students to seek Conditional Admission at Marshall during the last term before their graduation.

This step can help speed the formal admission process and enable students to enroll in MS Accounting graduate courses, if they wish, during their last term at Concord.

Second, it lists the courses your school offers that are equivalent to the six Marshall Accounting foundation courses needed for enrollment into Marshall's MS Accounting program. Marshall will recognize the Concord Equivalent courses as meeting the foundation requirements for the MSA program if the student has earned a C or better for each course. Students may be currently enrolled in one or more of the Concord Equivalent courses at the same time as enrolling in graduate courses at Marshall if all other admission requirements are met. Students dually enrolled in a foundation course at Concord and graduate classes at Marshall would still be required to earn a C or better in the Concord Equivalent courses. Any course not completed with a C would need to be retaken as part of the MSA program at Marshall.

Marshall University Accounting Foundation Courses		Concord University Equivalent Course
ACC 311 Intermediate Accounting I	Study of U.S. and International accounting standards related primarily to assets and financial statement preparation. Accounting standards research and application of Excel are integrated throughout the course.	Accounting 305 Intermediate Accounting I
ACC 312 Intermediate Accounting II	Study of U.S. and International accounting standards related primarily to liabilities and revenue recognition. Accounting standards research and application of Excel are integrated throughout the course.	Accounting 306 Intermediate Accounting II
ACC 318 Cost Accounting I	A study of fundamental cost accounting concepts and objectives including product cost accumulation, cost-volume-profit analysis, direct costing, budget techniques, standard costing, and differential cost analysis.	Accounting 318 Cost Accounting I
ACC 341 Accounting Information Systems	Introduction to accounting systems. Emphasis on concepts of analysis, design, and implementation of accounting systems with attention on internal and audit trail.	Accounting 415 Accounting Information Systems
ACC 348 Federal Taxation	Problems and procedures of income tax accounting.	Accounting 310 Federal and State Taxation I
ACC 429 Auditing I	A study of the theory and procedures of auditing and the legal and social responsibilities of the auditor.	Accounting 401 Auditing I

Marshall and Concord agree to monitor and support the provisions of this Agreement to ensure program consistency and quality, and transferability of the benefit of the students of both institutions. Marshall and Concord agree to coordinate changes in the course content or requirements for any courses listed in the Agreement in order to ensure continued comparability between the courses offered by each institution.



Students pursuing the MSA degree through this Agreement will be bound by the curriculum requirements in effect at the time they are officially accepted into the Program. The attached curriculum requirements dated January 1, 2022 will be in effect until officially changed and agreed upon by both institutions.



This Agreement shall be for an initial term that commences on the date of execution and continues until August 1, 2026 (the "Initial Term"). Upon expiration of the Initial Term, this Agreement may be renewed upon mutual written consent of the Parties, unless terminated in the manner set forth herein. Either party may terminate this Agreement upon thirty (30) days prior written notice to the other party via certified mail, electronic mail, or facsimile. However, should either Party terminate this Agreement prior to the completion of an academic year, all Concord students enrolled in Marshall's MSA program at that time may continue their education as it would have concluded absent the termination.


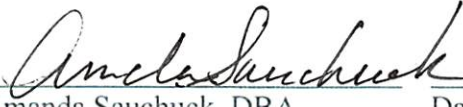
No modification, variation, or amendment of this Agreement shall be effective unless such modification, variation or amendment is in writing and signed by both parties to this Agreement.

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

	<u>10/31/22</u>		<u>2/7/2023</u>
Brad D. Smith President Marshall University	Date	Kendra S. Boggess President Concord University	Date

	<u>10/25/2022</u>		<u>2-7-23</u>
Avinandan Mukherjee, Ph.D. Interim Senior Vice President and Provost Marshall University	Date	Edward W. Huffstetler, Ph.D. Provost and Vice President for Academic Affairs Concord University	Date

	<u>10/20/22</u>		<u>2/7/23</u>
Jeff Archambault, Ph. D Interim Dean, Lewis College of Business Marshall University	Date	Amanda Sauchuck, DBA Chair, Department of Business Concord University	Date