



**MEMORANDUM OF UNDERSTANDING  
TRANSFER ARTICULATION**

**UNIVERSITY OF ARKANSAS BOARD OF TRUSTEES ON BEHALF OF COSSATOT  
COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS  
AND  
ARKANSAS STATE UNIVERSITY-JONESBORO**

**Associate of Science in Business  
and  
Bachelor of Science in Accounting**

This Memorandum of Understanding ("Agreement"), entered into on February 22, 2018, ("Effective Date") by and between Arkansas State University-Jonesboro (hereinafter, "ASUJ"), located at 2105 Aggie Road, Jonesboro, Arkansas 72401, and University of Arkansas Board of Trustees on behalf of Cossatot Community College of the University of Arkansas (hereinafter "CCCUA"), located at 183 College Drive, De Queen, Arkansas 71832.

**PURPOSE**

The purpose of this Agreement is to facilitate the transfer and degree completion of students earning the Associate of Science in Business at CCCUA to the Bachelor of Science in Accounting. Through collaborative efforts, ASUJ and CCCUA will provide clarity regarding the degree requirements herein, and afford students the opportunity to earn a high-quality degree from both institutions in the most efficient manner possible.

**AGREEMENT**

It is agreed that any student who has earned the Associate of Science in Business at CCCUA will be admitted to the Bachelor of Science in Accounting at ASUJ with full junior classification, subject to the provisions listed below.

## **ADMISSION REQUIREMENTS**

- A. The student must complete the requirements necessary for general admission to ASUJ as well as specific admission to the ASUJ Bachelor of Science in Accounting program.
- B. The student will have earned the Associate of Science in Business at CCCUA.
- C. Degree program admission requirements for students who transfer pursuant to this Agreement will be determined in the same manner as if their initial enrollment had been at ASUJ.

## **TRANSFER OF CREDITS**

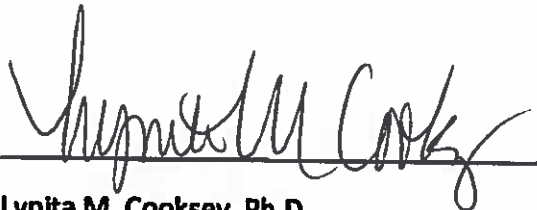
- A. Course requirements for this Agreement are displayed on the following attachments (see Appendix A).
- B. A transfer student who has not completed all of the courses specified within the Associate of Science in Business degree plan at CCCUA, before entering ASUJ, must work with an academic advisor to ensure timely completion of degree program requirements.
- C. Current and updated copies of catalogs/curricular requirements for the ASUJ Bachelor of Science in Accounting program will be available to CCCUA online.
- D. Remedial course grades will not be computed in the cumulative GPA for purposes of admission to ASUJ.
- E. Calculation of overall GPA for purposes of graduation and awarding of honors is left to the discretion of ASUJ.

## **IMPLEMENTATION AND REVIEW**

- A. The Chief Academic Officers at each institution will implement the terms of this Agreement, including incorporation of any mutually agreed upon changes into subsequent revisions of this Agreement, assuring compliance with system policy, procedure and guidelines.
- B. This Agreement will be reviewed on an annual basis. Both ASUJ and CCCUA agree to notify one another in a timely manner of any curriculum changes that would significantly impact the nature of this Agreement.
- C. ASUJ and CCCUA will work together cooperatively, in the best interest of affected students, to resolve any issues related to the transfer of courses should changes to either degree program occur while the Agreement is in effect.
- D. Students will be subject to the terms and conditions of this Agreement in accordance with their academic year of entry at CCCUA. A student may opt for a subsequent revision of this Agreement, but must meet all of the requirements specified therein.
- E. ASUJ and CCCUA will make every effort to inform students of this Agreement. This may include, but is not limited to, inclusion within each institution's website, published catalog, recruitment publications, media announcements, social media engagement, and in-person information sessions.

**MISCELLANEOUS**

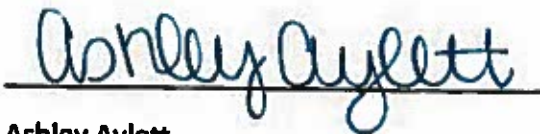
- A. This Agreement is effective upon execution and shall remain in effect even if persons, positions, and/or titles change.
- B. This Agreement may be terminated by either party with at least 90 calendar days written notice.
- C. In the event that the Agreement is terminated, no new students will be admitted to the program; however, all students who have already been admitted to ASUJ, in accordance with the terms of this Agreement, will be allowed to complete their approved course of study under the terms contained therein.
- D. This agreement shall become effective at the time that the Arkansas Department of Higher Education has been notified and approval has been granted.



Lynita M. Cooksey, Ph.D.  
Provost and Vice Chancellor for Academic  
Affairs and Research  
Arkansas State University-Jonesboro



Date



Ashley Aylett  
Vice Chancellor for Academic Services  
Cossatot Community College of the  
University of Arkansas



Date

## Appendix A:

### Course equivalencies between Cossatot Community College of the University of Arkansas and Arkansas State University – Jonesboro

#### CCCUA Courses

##### English Composition

ENGL 1113 Composition I

ENGL 1123 Composition II

SPCH 1113 Principles of Speech

##### Mathematics

MATH 2023 College Algebra

MATH 2053 Survey of Calculus

##### Life Science

BIOL 1014 General Biology

##### Physical Sciences

PHYS 2024 Physical Science

##### Social Sciences

SOC 2003 Introduction to Sociology

##### U.S. History/Government

HIST 2013 United States History to 1876 OR

HIST 2023 United States History since 1876

##### World History

HIST 1003 Western Civilization to 1700 OR

HIST 1013 Western Civilization since 1700 OR

PSCI 2003 American Government

##### Humanities

ENGL 2213 World Literature I OR

ENGL 2223 World Literature II

##### Fine Arts

FA 2013 Introduction to Fine Arts: Music OR

FA 2003 Introduction to Fine Arts: Art

##### Business Requirements

SPD 1003 Success Strategies

MATH 2023 Introduction to Statistics

ECON 2003 Macroeconomics

ECON 2013 Microeconomics

ACCT 2113 Accounting Principles I

ACCT 2123 Accounting Principles II

BUS 1003 Microcomputer Applications

BUS 2023 Business Communications \*

#### ASUJ Courses

ENG 1003 Composition I

ENG 1013 Composition II

COMS 1203 Oral Communication

MATH 1023 College Algebra

MATH 2194 Survey of Calculus

BIOL 1003/1001 Biological Science/Lab

PHSC 1203/1201 Physical Science/Lab

SOC 2213 Introduction to Sociology

HIST 2763 The United States to 1876

HIST 2773 The United States Since 1876

HIST 1013 World Civilization to 1660

HIST 1023 World Civilization since 1660

POSC 2103 Intro to US Government

ENG 2003 World Literature to 1660

ENG 2013 World Literature Since 1660

MUS 2503 Fine Arts Music

ART 2503 Fine Arts Visual

UC 1013 Making Connections

ECON 2113 Business Statistics I\*\*

ECON 2313 Principles of Macroeconomics

ECON 2323 Principles of Microeconomics

ACCT 2033 Introduction to Financial Accounting

ACCT 2133 Introduction to Managerial Accounting

CIT 1053 Microcomputer Applications

BCOM 2563 Business Communications

**CCCUA Courses**

**BUS 2103 Business Law**

**ASUJ Courses**

**LAW 2023 Legal Environment of Business**

**\*Students will choose this as a Directed Elective**

**\*\*This course will be substituted with STAT 3233 Applied Statistics I**

## ASU- JONESBORO COURSES

The following are courses that CCCUA students must take to complete ASUJ's Bachelor of Science in Accounting

**College of Business Core Requirements: (18 hours)**

CIT 3013 Management Information Systems

CIT 3523 Operations Management

FIN 3713 Business Finance

MGMT 3123 Principles of Management

MGMT 4813 Strategic Management

MKTG 3013 Marketing

**Major Requirements (33 hours)\***

ACCT 3003 Intermediate Accounting I

ACCT 3013 Intermediate Accounting II

ACCT 3033 Intermediate Accounting III

ACCT 3053 Cost Accounting with a Managerial Emphasis

ACCT 4013 Tax Accounting I

ACCT 4033 Accounting Information Systems

ACCT 4053 Auditing I

ACCT 4123 Government and Not-For-Profit Accounting

LAW 4043 Law of Business Organizations

**Upper-Level Accounting Electives**

*Choose 6 hours EXCEPT:*

ACCT 3063 Hospitality Accounting

ACCT 430V Special Problems in Accounting

ACCT 4153 Fraud Examinations

ACCT 478V Internship in Accounting

**Additional Electives (0-4 hours)**

\*Due to rotation all courses may not be available every term