



**UNIVERSITY
of HAWAII***
WEST O'AHU



UNIVERSITY of HAWAII*
KAPI'OLANI
COMMUNITY COLLEGE

**UNIVERSITY OF HAWAII ARTICULATION AGREEMENT
Kapi'olani Community College
University of Hawai'i-West O'ahu**

**Associate in Science degree in Accounting
to
the Bachelor of Arts degree in Business Administration
with a Concentration in Accounting**

The purpose of this Agreement is to facilitate a smooth transition for students from the Kapi'olani Community College (Kap CC) Associate in Science (AS) in Accounting program to the University of Hawai'i-West O'ahu (UHWO) Bachelor of Arts (BA) in Business Administration program with a concentration in Accounting. This recommended pathway is designed to produce multiple entry and exit points to flexibly serve student career and educational objectives. Students may use dual enrollment as a method of completing the required coursework outlined in the attachments to this agreement, contingent upon eligibility, deadlines, and established procedures.

Students must graduate from Kap CC with the articulated AS degree in Accounting to be eligible for the benefits of this Agreement. Completion of the articulated AS degree will enable students to meet the UHWO core, concentration, general education, focus, and graduation requirements in place on the Effective Date of this agreement. Participation in the University of Hawai'i Automatic Admissions transfer process is possible for students planning to complete the AS in Accounting provided that eligibility, deadlines and procedures established for the designated term of entry are met. Students who do not complete the AS in Accounting degree at Kap CC will be required to meet catalog requirements in place upon admission to UHWO. While this academic pathway represents the most efficient coursework progression from the AS program at Kap CC through the BA program at UHWO, individual course substitutions may be made on a case-by-case basis when recommended courses are not available; however, all core, concentration, general education, focus, and graduation requirements must still be met in those individual cases.

Requirements of the articulated Associate in Science (AS) degrees and the Bachelor of Arts (BA) in Business Administration degree are provided as attachments and form the basis of this Agreement. Subsequent changes to the curricular requirements of these programs may require revisions to this Agreement.

Under the terms of this Agreement, the University of Hawai'i-West O'ahu agrees to:

1. Identify academic advisor(s) at UHWO who will partner with Kap CC's advisors to ensure timely and accurate advising information on pre-admission, admission, degree requirements, and other related advising information.
2. Identify a UHWO faculty member who will serve as the faculty advisor to students who are part of this articulation in the Accounting concentration.
3. Inform students that financial aid may be available through whichever institution the student identifies as his/her home campus each semester (should they be enrolled at more than one institution in a given semester), and that students must follow the financial aid policies and procedures at that home school in order to be eligible for financial aid.
4. Meet with Kap CC faculty and/or administration minimally every two years, or on an as-needed basis, to discuss potential and planned curricular changes.

Under the terms of this Agreement, Kapi'olani Community College agrees to:

1. Place a notation in the advisor notes in STAR which identifies AS in Accounting students intending to transfer to UHWO who are in the process of completing the AS degree and are a part of this articulation.
2. Identify an advisor at Kap CC who will partner with UHWO advisors to ensure timely and accurate advising information on pre-admission, admission, degree requirements, and other relevant advising information.
3. Identify a Kap CC faculty member who will serve as the faculty advisor to students who are part of the articulation.
4. Inform students that financial aid may be available through whichever institution the student identifies as his/her home campus each semester (should they be enrolled at more than one institution in a given semester), and that students must follow the financial aid policies and procedures at that home school in order to be eligible for financial aid.
5. Meet with UHWO faculty and/or administration minimally every two years, or on an as needed basis, to discuss potential and planned curricular changes.

This Articulation Agreement is effective beginning Fall 2015 and is based on the General Education and Focus requirements in effect at UHWO for 2015-2016. Effective Fall 2015, new Accounting students will follow the requirements as outline in this Agreement.

Students following the previous articulation agreement (dated April 2008) that have been continuously enrolled within the AS in Accounting program will have the option of following the requirements of the previous articulation agreement or this Agreement. For eligible students who elect to follow the previous articulation agreement (dated April 2008) they will have until Spring 2026 to complete the AS in Accounting requirements. It is strongly recommended that eligible students following the previous articulation be identified using an Articulation Memo (sample attached).

This Agreement will be subject to review in Spring 2018 and may be continued, revised or discontinued with the consent of both parties. Should both parties agree to terminate the Agreement, UHWO will honor the Agreement stipulations for identified students currently enrolled in this articulation option at the time of termination.

Approvals

University of Hawai'i-West O'ahu

Rockne Freitas DEC 11 2015
Rockne C. Freitas Date
Chancellor

Doris Ching 12-9-15
Doris Ching Date
Interim Vice Chancellor for Academic Affairs

Derrek G. Choy 12/8/15
Derrek G. Choy Date
Professor & Division Chair
Business Administration

Franklin Kudo 12/8/2015
Franklin Kudo Date
Professor, Accounting

Kapi'olani Community College

Leon Richards 12/29/15
Leon Richards Date
Chancellor

Louise Pagotto 12/22/15
Louise Pagotto Date
Vice Chancellor for Academic Affairs

Trude Pang 12/23/15
Trude Pang Date
Department Chair
Business, Legal and Technology Education

Calvin Tan 12/18/2015
Calvin Tan Date
Program Coordinator, Accounting

Date of Agreement: DEC 25 2015

Effective Date: Fall 2015

Original: 04.28.2008
Revised: 12.07.2015

ATTACHMENT I

KAPI'OLANI COMMUNITY COLLEGE
Associate in Science in Accounting
UH West O'ahu Articulation Option Recommendations
Based on Catalog Year: 2015-2016

	Recommended KapCC Course	A.S. Requirement	UHWO Requirement
GENERAL EDUCATION REQUIREMENTS (15 CREDITS)			
3	ENG 100 or ESL 100	Composition I	FW
3	MATH 103, *115, *132, 135 or higher	MATH 103, MATH *115, *MATH 132, MATH 135, <u>or</u> higher level mathematics <i>Can be used to fulfill FS for general education, meet Lower Division Math Requirement, and satisfy prerequisite needed for BUSA 320 (with grade of "C" or higher) for UHWO</i> <i>* Specific options limited to students participating in the articulation agreement pathway</i>	FS
3	HWST 107	Hawai'i: Center of the Pacific should be selected to fulfill Arts & Humanities elective requirement for the AS in Accounting	DH, HAP
3	ECON 130	Principles of Economics (Microeconomics) should be selected to fulfill Social Science elective requirement for the AS in Accounting	DS, BUSA LWR
3	Select one	AS Natural Science elective: 3 credits from course with DB or DP designation that will also fulfill AS Natural Science requirement	DB or DP
BUSINESS REQUIREMENTS (12 CREDITS)			
3	BUS 120	Introduction to Business	
3	BLAW 200	Legal Environment of Business	BUSA 324
3	SP 151 or SP 251	Personal and Public Speech <u>or</u> Principles of Effective Public Speaking	DA, OC
3	ICS 100 or ICS 101	Computing Literacy and Applications <u>or</u> Digital Tools for the Information World	
REQUIRED ACCOUNTING COURSES (30 CREDITS)			
3	ACC 201	Financial Accounting	BUSA LWR
3	ACC 202	Managerial Accounting	BUSA LWR
3	ACC 132	Payroll and Hawai'i General Excise Taxes	
3	ACC 134	Individual Income Taxes	BUSA 319
3	ACC 137	Business Income Taxes	
3	ACC 150	QuickBooks for Hawai'i Businesses	
3	ACC 155	Advanced Excel for Businesses	
3	ACC 293V	Accounting Internship	
3	ACC 231B	Professional Skills-Capstone	
3	ACC 251B	Midrange Accounting Applications	BUSA 416
BUSINESS ELECTIVE 3 CREDITS—Complete 3 credits of coursework from the following areas <u>without</u> selecting the same course used to fulfill a requirement listed above. <i>ECON 131 Principles of Economics (Macroeconomics) should be selected to fulfill Business Elective requirement for AS in Accounting</i>			
BUS	any BUS course numbered 100 or higher		
eBUS	any eBUS course numbered 100 or higher		
ECON 120	Introduction to Economics		
ECON 130	Principles of Economics (Microeconomics)		
ECON 131	Principles of Economics (Macroeconomics)—strongly recommended for UHWO		
ENT	any ENT course numbered 100 or higher (except ENT 150)		
ICS	any ICS course numbered 100 or higher		
ITS	any ITS course numbered 100 or higher		
MGT	any MGT course numbered 100 or higher		
MKT	any MKT course numbered 100 or higher		
60 Total Credits			

University of Hawai'i – West O'ahu
Bachelor of Arts in Business Administration
(Concentration in Accounting)
General Education, Focus, Writing Skills, and Graduation Requirements
For students graduating from KapCC with the articulated AS in Accounting

General Education (31 credits)

Foundations Requirement:

- 3 cr** **Written Communication (FW):** *ENG 100 Composition I, or ESL 100*
- 3 cr** **Symbolic Reasoning (FS):** *MATH 103 College Algebra, MATH 135 Pre-calculus: Elementary Functions, MATH 140 Pre-calculus: Trigonometry and Analytic Geometry, or higher level mathematics*
(KapCC: MATH 115 or MATH 132 also acceptable to meet FS, Lower Division Math Requirement, and Prerequisite for BUSA 320 (with grade of "C" or higher))
- 6 cr** **Global & Multi-cultural Perspectives:** 6 credits from two different Groups (A,B,C):
 Group A: (e.g. HIST 151 or ANTH 151)
 Group B: (e.g. HIST 152 or ANTH 152)
 Group C: (e.g. GEOG 151, MUS 107, GEOG 102, REL 150)

Diversification Requirement:

- 6 cr** **Diversification Arts, Humanities, Literature** - Need 6 credits from two different areas.(DA, DH,DL)
 3 cr *HWST 107 Hawai'i: Center of the Pacific (DH, HAP)*
 3 cr *SP 151 Personal and Public Speech, or SP 251 Principles of Effective Speaking*
 Either SP 151 or SP 251 will count as (DA, OC)
- 6 cr** **Diversification Social Sciences** – Need 6 credits from two different areas
 3cr *ECON 130 Principles of Microeconomics (DS, BUSA Lower Division Program Req.)*
 3cr from a (DS) area other than ECON
- 6 cr** **Diversification Natural Science** – Need 6 credits (3 credits from the Biological Sciences (DB) and 3 credits from the Physical Sciences (DP))
 3 cr any course with a (DB) designation
 3 cr any course with a (DP) designation
- 1 cr** **Diversification Natural Sciences** – Natural Science Lab (DY)

Focus Requirements:*

*Can be met in combination with other requirements

- Oral Communication (OC): **SP 151 or SP 251 recommended**
Ethics (ETH): **any course with an ethics (ETH) designation**
Hawaii, Asia, Pacific (HAP): **HWST 107 recommended**

Writing Skills Requirement:

ENG 200 Composition II (or equivalent) or ENG 209 Business & Managerial Writing

Writing Intensive Requirement:

3 classes at the upper division level Writing Intensive (WI) courses are required. A minimum of two classes must come from coursework outside of the capstone course (BUSA 486 or BUSA 490 or BUSA 494). *Whenever possible, WI sections of required BA core or ACC concentration courses are highly recommended.*

Note: A minimum of 120 total credits must be earned which includes a minimum of 45 credits of upper division credits. A minimum of 30 credits must be earned "in residence" through courses taken at UHWO.

University of Hawai'i – West O'ahu
Bachelor of Arts in Business Administration
(Concentration in Accounting)
Major and Concentration Requirements
For students graduating from KapCC with the articulated AS in Accounting

Lower Division Program Requirements (12 credits):

3	ACC 201	Introduction to Financial Accounting ("C" or higher)
3	ACC 202	Introduction to Managerial Accounting ("C" or higher)
3	ECON 130	Principles of Microeconomics <i>*will satisfy one DS requirement</i>
3	ECON 131	Principles of Macroeconomics

Upper Division Core Business Requirements (24 credits):

(WI sections recommended when possible)

3	BUSA 300	Principles of Marketing
3	BUSA 312	Intermediate Financial Accounting I
3	BUSA 320	Statistics for Decision Making
3	BUSA 321	Business Finance
3	BUSA 324	Business Law (note BLAW 200 at KapCC substitutes for BUSA 324, but ≥ 45 credits of upper division 300- and 400-level coursework must still be taken)
3	BUSA 345	Management Information Systems
3	BUSA 386	Global Management and Organizational Behavior
3	BUSA 435	Strategic Management

Accounting (ACC) Concentration Requirements (15 credits):

3	BUSA 313	Intermediate Financial Accounting II
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In addition, 12 credits chosen from the following:

3	BUSA 318	Intermediate Managerial Accounting
3	BUSA 319	Federal Individual Taxation (note completion of ACC 134 and ACC 137 at KapCC substitutes for BUSA 319 but ≥ 45 credits of upper division 300- and 400-level coursework must still be taken)
3	BUSA 414	Governmental Accounting
3	BUSA 415	Auditing
3	BUSA 416	Accounting Information Systems (note completion of ACC 251B at KapCC substitutes for BUSA 416 but > 45 credits of upper division 300-and400-level coursework must still be taken)
3	BUSA 418	Advanced Accounting
3	BUSA 419	Corporate and Partnership Tax
3	BUSA 459	Estate and Gift Taxation
3	BUSA 496	Selected Topics in Business Administration (Accounting Topics)
3	BUSA 499	Directed Reading and Research

Capstone Requirement (3 credits):

WI BUSA 486A Senior Project or WI BUSA 490A Administrative Practicum
or WI BUSA 494 Small Business Institute Supervised Field Study

NOTE: Students with a concentration in Accounting must complete ACC 201 and ACC 202 with a grade of C or higher.

**Kapi'olani CC's Associate in Science in Accounting
Articulated Transfer Pathway to
the Bachelor of Arts in Business Administration with concentration in Accounting**

(This is a worksheet for purposes of the articulation agreement.
Official program advising sheets will be developed once the articulation has been approved.)

GENERAL EDUCATION REQUIREMENTS (31 credits)

Credits	Course Alpha/Number/Title
3	Foundations Written Communication (FW):ENG 100 or ESL 100 Composition I /KapCC
3	Foundations Symbolic Reasoning (FS): MATH 103,*115, *132, 135 or higher /KapCC <i>Will Satisfy FS for general education, Lower Division Math Requirement and BUSA 320 Pre-Req (with a C or higher) * Specific options limited to students participating in the articulation agreement pathway</i>
3	Foundations Multicultural Perspectives (FG) 6 credits total from two different groups (FGA, FGB, FGC):
3	Foundations Multicultural Perspectives (FG): Group different from above
3	Diversification Arts, Humanities & Literature (DA, DH, DL): 6 credits total from two different areas SP 151 (DA, OC) or SP 251 (DA,OC) / KapCC
3	Diversification Arts, Humanities & Literature: Area different from above HWST 107 (DH, HAP) / KapCC
3	Diversification Social Sciences (DS): 6 credits total from two different areas ECON 130 (DS) /KapCC
3	Diversification Social Sciences (DS): Select a course carrying the Gen Ed designation indicated (DS) from a discipline other than ECON.
3	Diversification Natural Sciences: Biological Sciences (DB) or Physical Sciences (DP): <i>Select a course from a Natural Science Group (Biological or Physical) indicated above, carrying the Gen Ed designation (DB) or (DP)</i>
3	Diversification Natural Sciences: Biological Sciences (DB) or Physical Sciences (DP): <i>Select a course carrying the Gen Ed designation indicated (DP) or (DB), different from the Natural Science Group selected above</i>
1	Diversification Natural Science laboratory (DY): <i>Select a lab carrying the Gen Ed designation (DY)</i>

UHWO WRITING SKILLS REQUIREMENT (3 credits)

Credits	Course Alpha/Number/Title
3	ENG 200 Composition II (or equivalent) or ENG 209 Business Writing or ENG 209 Business & Managerial Writing/KapCC

LOWER DIVISION MATH REQUIREMENT (0-3 credits)

Credits	Course Alpha/Number/Title
0 or 3	MATH 103,*115, *132, 135 or higher /KapCC <i>Will Satisfy FS for general education, Lower Division Math Requirement and BUSA 320 Pre-Req (with a C or higher) * Specific options limited to students participating in the articulation agreement pathway.</i>

LOWER DIVISION PROGRAM REQUIREMENTS (9-12 credits)

Credits	Course Alpha/Number/Title
3	ACC 201 Introduction to Financial Accounting (with "C" or higher) ACC 201/KapCC
3	ACC 202 Introduction to Managerial Accounting (with "C" or higher) ACC 202/KapCC
0 or 3	ECON 130 Principles of Microeconomics *Will satisfy one DS requirement ECON 130/KapCC
3	ECON 131 Principles of Macroeconomics ECON 131/KapCC <i>*Selecting ECON 131 as the "Business Elective" within AS in Accounting program at KapCC is strongly recommended for transfer to UHWO</i>

CORE REQUIREMENTS (24 credits): 21 UD

Credits	Course Alpha/Number/Title
3	BUSA 300 Principles of Marketing
3	BUSA 312 Intermediate Financial Accounting I
3	BUSA 320 Statistics for Decision-Making
3	BUSA 321 Business Finance
3	BUSA 324 Business Law (BLAW 200 at KapCC substitutes for BUSA 324 as a part of this articulation agreement but does not count towards the 45 minimum credits of upper division coursework required prior to graduation from UHWO.)
3	BUSA 345 Management Information Systems
3	BUSA 386 Global Management and Organizational Behavior
3	BUSA 435 Strategic Management

CONCENTRATION REQUIREMENTS (15 credits): 9 UD

Credits	Course Alpha/Number/Title
3	BUSA 313 Intermediate Financial Accounting II
In addition to BUSA 313, choose 12 credits from the following list below:	
	BUSA 318 Intermediate Managerial Accounting
	BUSA 319 Federal Individual Taxation
	BUSA 414 Governmental Accounting
	BUSA 415 Auditing
	BUSA 416 Accounting Information Systems
	BUSA 418 Advanced Accounting
	BUSA 419 Corporate and Partnership Tax
	BUSA 459 Estate and Gift Taxation
	BUSA 496 Selected Topics in Business Administration (Accounting topics only)
	BUSA 499 Directed Reading and Research
3	BUSA 319 Federal Individual Taxation (ACC 134 & ACC 137 at KapCC <i>substitutes</i> for BUSA 319 as a part of this articulation agreement but does not count towards the 45 minimum credits of upper division coursework required prior to graduation from UHWO.)
3	BUSA 416 Accounting Information Systems (ACC 251B at KapCC <i>substitutes</i> for BUSA 416 as a part of this articulation agreement but does not count towards the 45 minimum credits of upper division coursework required prior to graduation from UHWO.)
3	
3	

CAPSTONE REQUIREMENT (3 credits): 3 Upper Division

Credits	Course Alpha/Number/Title
3	WI BUSA 486A Senior Project, or WI BUSA 490A Administrative Practicum, or WI BUSA 494 Small Business Institute Supervised Field Study

UPPER DIVISION ELECTIVES: *12 credits

Upper Division Coursework (300-400 level) needed to satisfy minimum of 45 Upper Division credits for BA degree at UHWO
**Students should meet with a UHWO Student Services Specialist for advising regarding exact count of Upper Division credits needed*

3	
3	
3	
3	

ELECTIVES (24 Credits)

Lower Division Program Coursework from AS in Accounting at KapCC

Credits	Course Alpha/Number/Title
3	BUS 120 Introduction to Business
3	ICS 100 Computing Literacy and Applications or ICS 101 Digital Tools for the Information World
3	ACC 132 Payroll and Hawai'i General Excise Taxes
3	ACC 150 QuickBooks for Hawai'i Businesses
3	ACC 155 Advanced Excel for Businesses
3	ACC 293V Accounting Internship
3	ACC 231B Professional Skills-Capstone
3	Additional credits from Concentration Requirements (If taken ACC 134 and ACC 137 for BUSA 319)

Graduation Requirements (see the current catalog for any additional graduation requirements):

- | | | |
|--|---|--|
| <input type="checkbox"/> 45 Upper Division Credits Minimum | <input type="checkbox"/> 3 Upper Division Writing Intensive Courses | <input type="checkbox"/> 2.0 OVERALL GPA |
| <input type="checkbox"/> 120 Total Credits Minimum | <input type="checkbox"/> Focus Requirements (OC, HAP, ETH) | <input type="checkbox"/> 2.0 UHWO GPA |
| <input type="checkbox"/> 30 UHWO Credits | <input type="checkbox"/> 2.0 CONCENTRATION GPA | |

Note: Courses highlighted in grey are those that fulfill requirements for the Associate in Science (AS) Accounting at Kapi'olani Community College. The UHWO BA in Business Administration with Concentration in Accounting requirements in those highlighted areas are anticipated to be completed once a student graduates from the AS program in Accounting, with all of the recommended coursework for UHWO.



UNIVERSITY
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Articulation Memo:

Verification of Completion of Articulation Agreement

Student Name:	UH ID:
University of Hawai'i Community College campus:	
Program & Degree at UHCC:	Date Graduated:
UHWO Program & Degree Articulating to:	
Date the Agreement was signed (e.g., 08/24/07):	Agreement year (e.g., 2007-2008):
UHCC Counselor Name:	UHCC Counselor Signature & Date Signed:

After the student has completed the requirements for graduation from the articulated associate's degree program, please submit this Articulation Memo to the office of the UHWO Registrar

Office of the Registrar
Campus Center, C141
91-1001 Farrington Highway
Kapolei, HI 96707
Fax: (808) 689-2901

7/10/2015