

Transfer  
with  
Ease

# Articulation Agreement

## BACHELOR OF SCIENCE: ACCOUNTING

Catalog Year 2019 - 2020

### Murray State College

### East Central University

#### Associate of Science—Business

- BC 2113 Business Communications
- BM 1103 Introduction to Business
- CIS 1113 Computer Applications ^ ‡
- COL 1211 Academic Success
- ENG 1113 English Comp I
- HST 1483 U.S. History to 1877 OR  
HST 1493 U.S. History since 1877 16 hrs.
  
- ACCT 2103 Fund of Financial Accounting ‡
- ENG 1213 English Comp II
- GVT 1113 American Federal Government
- HWP 1112 Personal Health OR  
HWP 2212 First Aid
- MTH 1513 College Algebra ‡
- **OR MATH 1483 Math Functions**
- ~4 hrs. Life Science with lab 18 hrs.
  
- ACCT 2203 Fund of Managerial Accounting ‡
- BUS 2763 Professional Development (RECOMMENDED)
- ECO 2113 Principles of Macroeconomics ‡
- ~4 hrs. Physical Science with Lab
- ~3 hrs. Humanities Elective 16 hrs.
  
- ACC 2303 Computerized Accounting (RECOMMENDED)
- BM 2533 Small Business Management (RECOMMENDED)
- ECO 2123 Principles of Microeconomics ‡
- ECO 2603 Business & Economic Statistics ‡
- ~3 hrs. Humanities Elective 15 hrs.

Total Credit Hours 65 hrs.

^ ‡ Please see chart on second page for course equivalencies

#### Bachelor of Science—Accounting

- ACCT 3203 Cost Accounting I
- ACCT 3303 Intermediate Accounting I
- ACCT 3383 Federal Income Tax Accounting
- BUCOM 3313 Business Communication and Report Writing
- MGMT 3013 Principles of Management 15 hrs.
  
- ACCT 3403 Intermediate Accounting II
- FIN 3113 Financial Management
- MIS 3433 Management Information Systems
- MKTG 3133 Principles of Marketing
- ~ 3 hrs. Upper Level Accounting 15 hrs.
  
- ACCT 4503 Auditing
- BUS 4103 Global Business
- BUSLW 3213 The Legal Environment of Business
- ~6 hrs. Upper Level Accounting 15 hrs.
  
- ACCT 3413 Business Ethics for Accountants
- BUS 4303 Business Strategy & Policy
- BUSLW 3253 Business Law
- -6 hrs. General Elective 15 hrs.

Total Credit Hours 60 hrs.



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# Course Equivalency Table

Murray State College	East Central University
ACCT 2103 Fund of Financial Accounting ‡	ACCT 2103 Financial Accounting
ACCT 2203 Fund of Managerial Accounting ‡	ACCT 2203 Managerial Accounting
BC 2113 Business Communications	BUCOM 3133 Business Comm. & Report Writing
CIS 1113 Computer Applications ^ ‡	CMPSK 1513 Computer Literacy
ECO 2113 Principles of Macroeconomics ‡	ECON 2003 Principles of Macroeconomics
ECO 2123 Principles of Microeconomics ‡	ECON 2013 Principles of Microeconomics
ECO 2603 Business & Economic Statistics ‡	BSEC 2603 Business & Economic Statistics I
MTH 1513 College Algebra ‡ <b>OR</b> MTH 1483 Mathematical Functions	MATH 1513 College Algebra

- ⇒ ‡ The ECU School of Business requires non-accounting students to complete these courses with a grade of “C” or better. Accounting students need to complete the courses with a grade of “B” or better. Students taking these courses at MSC planning to transfer to ECU, will need to meet the same requirements.
- ⇒ ^ Will be substituted for MIS 1903 Computer Business Applications

## NOTES:

- ⇒ Articulated using MSC’s A.S. for Business and without a Minor. A Minor is not required.
- ⇒ A student transferring with an Associate degree in Arts or Science from MSC fulfills ECU’s general education requirement by transferring his or her credit to East Central University. Transferring credit for general education does not eliminate or otherwise affect any of the following ECU requirements: (1) prerequisites; (2) specific requirements in majors, minors, or related work in these areas; or (3) the requirements for teacher certification. General Education equivalencies can be found by referring to either the Oklahoma State Regents Transfer Matrix or the ECU Transfer Matrix. Both matrices can be found at [www.ecok.edu](http://www.ecok.edu) by clicking on *Admissions* and scrolling down to *Course Transfer Matrix*.
- ⇒ A student must earn at least 40 semester hours in upper-division courses (numbered 3000 or higher). A course taught at MSC may equate in content to an ECU 3000-4000 level course, but it will not be counted as part of the 40 hours of upper level courses.
- ⇒ A student must earn at least 60 semester hours, excluding physical activity courses, at a baccalaureate degree granting institution.
- ⇒ A Student must earn at least 124 credit hours that apply to an ECU Bachelor’s degree.