



Articulation agreement for students transferring from

## Owens Community College

to complete a

### Bachelor of Arts with a major in Accounting.

Degree completion involves completing requirements in three areas of work: the Bluffton University Liberal Arts and Sciences requirements, a major with Bluffton University and any elective hours needed to meet the required total of 124 semester hours.

<b>Liberal Arts and Sciences requirements:</b>	<b>Owens Community College courses that meet requirements: *</b> (If passed at Owens with a grade of at least C-, the course indicated will meet the Bluffton requirement):
LAS 100 First Year Seminar (3)	Met with 12 hours or more transfer credit
ENG 110 College English (3)	ENG 111 Composition I
MAT 105 Understanding Numerical Data (2) or COM 185 Public Speaking	Waived
REL 100 Introduction to Biblical Worldview (3)	At Bluffton University
LAS 111 Integrated Arts (3)	ART 101 Art Appreciation or MUS 101 Music Appreciation
Two natural science courses (7)	Two natural sciences from different disciplines (Biology, Chemistry, Physics, or Earth/Space), at least one with a lab, totaling at least 7 hours
Two social science courses (6)	ECN 142 Macroeconomics at Bluffton One introductory social science course other than economics (GOV 100, GOV 111, GPH 106, PSY 101, SOC 101) (3 hours)
HUM 221/222 Humanities 1 & 2 (6)	One history survey course (HIS 101 or HIS 102) One literature survey course (ENG 264 or 265) One of the above should be the early time period, one late.
One upper level religion course (3)	At Bluffton University
LAS 301 Issues in Modern America (3)	SOC 201 Social Problems
LAS 342 Cross Cultural/Serv Learning Experience (4) or 6 hours of one foreign language (6)	At Bluffton University or 6 hours of a foreign language
LAS 400 Christian Values in a Global Community (3)	At Bluffton University
Arts & Lecture credit (2)	½ hour met for each 30 hours of transfer credit up to maximum of 1.5 hours. Remaining credit at Bluffton University.

\* Any of these requirements not completed at Owens Community College may be completed at Bluffton University.

## Accounting major

Bluffton University Course/Experience:	Credits	Owens Community College courses that meet requirements: * (If passed at Owens with a grade of at least C-, the course indicated will meet the Bluffton requirement):
ECN 141 Principles of Macroeconomics	3	ECO 202 Macroeconomics
ECN 142 Principles of Microeconomics	3	ECO 201 Microeconomics
ACT 151 Principles of Accounting 1	3	ACC 101 Introductory Financial Accounting
ACT 152 Principles of Accounting 2	3	ACC 102 Introductory Managerial Accounting
BUS 245 Business Law	3	BUS 200 Legal Environment of Business
ACT 250 Intermediate Accounting 1	3	ACC 220 Intermediary Accounting I
ACT 251 Intermediate Accounting 2	3	ACC 221 Intermediary Accounting II
ACT 255 Cost Accounting	3	ACC 203 Cost and Managerial Accounting
BUS 284 General Statistics	3	MTH 213 Introductory Statistics
ACT 320 Accounting Information Systems	3	
ACT 343 Intermediate Managerial Accounting	3	
FIN 353 Money and Banking	3	
ACT 401 Accounting Seminar	3	
MAT 115 Business Calculus	3	MTH 126 Modern Business Calculus
TEC 102 Using Microcomputers 2	2	IST 131 - Computer Concepts and Apps
At least <u>two</u> additional courses from the following:		ACC 230 Auditing
___ ACT 346 Auditing	3	ACC 240 Governmental Accounting
___ ACT 361 Federal Tax Accounting	3	ACC 280 Forensic Accounting
___ ACT 352 Govt. & Not for Profit Accounting	3	
___ BUS 385 Internship	3	

A minimum of 30 semester hours must be taken at Bluffton University; 24 of the last 30 hours must be completed at Bluffton. A minimum of 12 hours must be taken from the Bluffton University Business Department.

The minimum mathematics requirement for a major in business administration or accounting is that 1) the student's mathematics placement test indicates readiness for at least the level of Precalculus or 2) the student completes College Algebra with a C- or higher.

All graduates are expected to complete all graduation requirements, including: participation in institutional assessment activities, a GPA of at least 2.0 overall and within the major, satisfactory achievement in the departmental senior comprehensive examination, and participation in the baccalaureate and commencement services.

Program requirements are subject to change, though in no case will requirements be increased for students once they are admitted.

Bluffton University welcomes transfer students and is pleased to work with each one individually. To inquire about Bluffton University admissions, call 419-358-3257, email [admissions@bluffton.edu](mailto:admissions@bluffton.edu), or write Office of Admission, Bluffton University, 1 University Drive, Bluffton, Ohio 45817.