

**PROGRAM-TO-PROGRAM ARTICULATION AGREEMENT
BETWEEN
EAST STROUDSBURG UNIVERSITY OF PENNSYLVANIA
AND
NORTHAMPTON COMMUNITY COLLEGE**

AAS in Accounting to BS in Accounting

WHEREAS, East Stroudsburg University of Pennsylvania, located at 200 Prospect Street, East Stroudsburg, Pennsylvania, 18301, an educational institution of the State System of Higher Education, Commonwealth of Pennsylvania, (hereinafter called "ESU"), offers a Bachelor of Science Degree in Accounting; and

WHEREAS Northampton Community College, located at 3835 Green Pond Road, Bethlehem, Pennsylvania, 18020 (hereinafter "NCC"), offers an AAS Degree in Accounting; and

WHEREAS, both ESU and NCC desire to facilitate the transfer of students from an AAS Degree in Accounting at NCC to the Bachelor of Science Degree in Accounting program at ESU and avoid duplication of degree requirements where possible; and

WHEREAS, subject to the terms of this Agreement, a student who has earned the AAS Degree in Accounting at NCC shall be guaranteed admission to ESU.

NOW THEREFORE, ESU and NCC official confirm the following terms of this Agreement:

a. **Minimum Qualifications.** In addition to the other requirements set forth in this Agreement, to be eligible for transfer from NCC to ESU under this Agreement, a student must:

- 1) Graduate from NCC with a minimum quality point average ("QPA") of 2.50 (on a 4.0 scale);
- 2) Graduate from NCC with a minimum Major QPA of 3.00 (4.0 scale);
- 3) Submit an official final NCC transcript, at the student's own cost, indicating receipt of the AAS Degree in Accounting directly to the ESU Office of Admission prior to matriculating to ESU;
- 4) Enroll at ESU within one year of graduation from NCC;
- 5) Not attend another institution of higher education between the time they graduate from NCC and enroll at ESU;
- 6) Satisfy remaining pre-professional requirements during the next available scheduled summer session at ESU; and
- 7) Satisfy all conditions stated in this Agreement and all other regular ESU admission requirements.

b. **Admission of Transfer Student.** At the beginning of their final semester at NCC, the student must submit an application, with applicable application fee, for admission as a transfer student to ESU. Students are encouraged to apply well before the application deadline dates. (Please refer to the University's most recent application for the applicable fall and spring transfer application deadline dates).

- c. **Acceptance into Bachelor of Science Degree Program.** Upon formal admission to ESU, the student must submit appropriate advanced deposits that will be credited towards the first semester fees/tuition. The student will follow the curriculum requirements in effect at ESU at the time of the student's enrollment into ESU's Accounting program and will thereafter comply with any changes to the curriculum.
- d. **ESU Student Registration:** After acceptance into ESU, the student must register for courses in accordance with ESU's procedures. A process for advising prospective transfer students will be developed by ESU's Department of Business Administration.
- e. **Transfer Credits.** ESU will accept a total of 64 credits from NCC which include 36 credits in general education/pre-requisite, co-requisite and free electives, and 28 major credits, all with grades of "C" or better. Remedial/Developmental courses do not transfer. The current accepted credits, as for the date of this Agreement, are detailed in Exhibit "A", attached hereto.
- f. **ESU Transfer Advising.** Using "Exhibit A" as a guide, the ESU Department Chairperson or Academic Advisor will work with the ESU Registrar to ensure that all acceptable transfer course equivalencies listed in "Exhibit A" are applied towards the students ESU academic record.
- g. **University Requirements for the Bachelor of Science Degree:** Students are expected to complete all stated University Graduation Requirements and all other General Education, Pre-Requisite, and Major Field requirements as described in ESU's catalog and Departmental policies in order to receive the Bachelor of Science in Accounting Degree from the University.
- h. **Academic Policies and Requirements.** While enrolled at either NCC or ESU, the student shall comply with each institution's academic policies and requirements.
- i. **Discipline Policies.** While enrolled at either NCC or ESU, the student shall comply with each institution's discipline policies and requirements. However, the specific discipline policies/degree requirements in effect for the Bachelor of Science Degree in Accounting as awarded by ESU will be as such exist at the time of the student's enrollment into the program.
- j. **School Calendar.** ESU's calendar will control as to pertinent dates for registration, exams, semesters and school breaks.
- k. **Promote and Publicize:** NCC agrees to publicize this Agreement to prospective students in admissions literature and as part of regular student recruitment, and to inform qualified students matriculating to NCC of the opportunity for admission to ESU under the terms of this Agreement.
- l. **NCC Advisement:** NCC agrees to advise NCC students regarding which courses will transfer under this Agreement.
- m. **Coordination of Agreement:** Each institution will designate a representative who will coordinate the terms of this Agreement between the two institutions.
- n. **Review of Agreement:** Both ESU and NCC will review this Agreement annually and make any changes upon mutual consent. Each will keep the other informed of any other changes of policy or curricula that affect students transferring under the terms of this Agreement.

o. **Mutual Terms and Conditions:**

1) Term of Agreement: The term of this Agreement will be for five (5) years from the date of final execution by the parties and their respective legal counsel. This agreement may not exceed a period of five (5) years from the date of final execution.

2) Termination of Agreement: Either institution may terminate this Agreement for any reason with ninety (90) days notice. However, students who are in their final semester at NCC and have already been accepted into ESU's Athletic Training Program will be afforded the opportunity to enter ESU's Bachelor of Science in Athletic Training Program in accordance with the terms of this Agreement.

3) Nondiscrimination: The parties agree to continue their respective policies of nondiscrimination based on Title VI of the Civil Rights Act of 1964 in regard to sex, age, race, color, creed, national origin, Title IX of the Education Amendments of 1972 and other applicable laws, including the Family Educational Rights and Privacy Act (FERPA), as well as the provisions of the Americans with Disabilities Act.

4) Interpretation of the Agreement: The laws of the Commonwealth of Pennsylvania shall govern the interpretation and enforcement of this Agreement.

5) Modification of Agreement: This Agreement shall only be modified in writing with the same formality as the original Agreement.

6) Relationship of Parties: The relationship between the parties to this Agreement to each other is that of independent contractors and shall not be construed to constitute a partnership, joint venture or any other relationship, other than that of independent contractors.

7) Liability: Neither of the parties shall assume any liabilities to each other. As to liability to each other for death to persons, or damages to property, the parties do not waive any defense as a result of entering into this Agreement. This provision shall not be construed to limit the Commonwealth's rights, claims or defenses, which arise as a matter of law pursuant to any provisions of this Agreement. This provision shall not be construed to limit the sovereign immunity of the Commonwealth or of the State System of Higher Education or the University.

8) This Agreement shall not be enforceable in a court or in the Pennsylvania Board of Claims. In the event of a dispute between the parties, advice and direction will be offered by the Office of the Chancellor of the State System of Higher Education.

9) Entire Agreement: This Agreement represents the entire understanding between the parties. No other prior or contemporaneous oral or written understandings or promises exist in regards to this relationship.

[The remainder of this page has intentionally been left blank. Signature page follows.]

IN WITNESS WHEREOF, the authorized representatives of the parties have executed this Agreement as of the date previously indicated.

FOR: The Northampton
Community College

Mark Erickson
Mark Erickson, Ed.D.,
President

Date: 10/23/19

Carolyn M. Boltz
Carolyn M. Boltz, Ed.D.,
Vice President, Academic Affairs

Date 10/22/19

Approved as to form and legality:

College Legal Counsel

Date _____

FOR: East Stroudsburg University of
Pennsylvania

Marcia Welsh
Marcia Welsh, Ph.D.,
President

Date: 12/28/2019

Joanne Z. Bruno
Joanne Z. Bruno, J.D., Provost &
Vice President for Academic Affairs

Date 12.19.19

University Legal Counsel
University Legal Counsel

Date 1/23/20

EXHIBIT A

NCC A.A.S. in Accounting		ESU B.S. in Accounting	
COLS 101 College Success	1	ELEC 199 College Success	1
ACCT Accounting Elective	3	MGT 199 or 299 Elective	3
ACCT 101 Financial Accounting	3	MGT 211 Financial Accounting Fundamentals	3
ACCT 151 Financial Accounting II	3	MGT 199 Elective	3
ACCT 201 Intermediate Accounting I	4	MGT 331 Intermediate Fin Acct I	4
ACCT 202 Managerial Accounting	3	MGT 212 Managerial Accounting	3
ACCT 220 Income Tax Accounting	3	MGT 335 Tax Accounting I	3
1 AH or SIT GE Elective	3	General Education Fine Arts Course	3
PSYCH 103 Intro to Psychology	3	PSY 100 GN: General Psychology	3
BUSA 232 Principles of Marketing	3	MGT 204 Principles of Marketing	3
BUSA 152 Business Law	3	MGT 225 Business Law	3
BUSA 201 Business Statistics	4	MGT 250 Quantitative Business Analysis	4
BUSA 221G Business Communications	3	ENGL 205 Workplace Writing	3
CISC 101 Introduction to Computers	3	CPSC 100 GN: PCs and Their Uses	3
CISC 104 Information Systems and Resources	4	CPSC 103 GN: Intro to Information Technology	4
CMTH 102 Speech Communication	3	CMST 111 GN: Speech Communication	3
ECON201 Macroeconomics	3	ECON 111 GN: Macroeconomics	3
BUSA 205 Principles of Management	3	MGT 200 Principles of Management	3
ENGL 101 English I	3	ENGL 103 English Composition	3
ENGL 151L English II (Literature)	3	ENGL 162 GN: Lit Analysis and Interpretation	3
MATH 140 College Algebra	3	Math 130 GN: Applied Algebraic	3
Total NCC Credits	64	Total ESU Credits	64

Courses to be completed at ESU B.S. in Accounting			
First Semester		Second Semester	
ECON 112 GN: Principles of Microeconomics	3	MGT 332 Intermediate Financial Accounting II	3
MATH 110 GN: General Statistics	3	MGT 352 Human Resource Management	3
MGT 301 Financial Management I	3	MGT 355 Business Ethics	3
MGT 333 Intermediate Managerial & Cost Accounting	3	MGT 431 External/Financial Auditing	3
General Education philosophy course	3	General Education Political Science or History course	3
	15		15
Third Semester		Fourth Semester	
MGT 336 Tax Accounting II	3	MGT 432 Intermediate Financial Accounting 3	3
MGT 452 Organizational Strategy	3	MGT 430 Internal/Operational Auditing – or – MGT 434 Financial Statement Analysis – or – MGT 435 Advanced Accounting – or – MGT 438 Forensic Accounting	3
Major Elective (300/400 level)	3	MGT 484 Independent Study	2
Major Elective (300/400 level)	3	Major Elective (300/400 level)	3
		Free Elective – (300/400 level)	3
	12		14
Minimum credits needed to graduate			56