

**Associate of Applied Science in Accounting at Klamath Community College
Articulated with the Bachelor of Science degree in Business Administration with Accounting option at
Southern Oregon University**

Origination 2021/22 Academic Year until revised or terminated

It is agreed that students transferring from Klamath Community College (KCC) to Southern Oregon University's (SOU) Bachelor of Science or Bachelor of Science degree in Business Administration with Accounting option will be given full credit for all selected courses listed on the attached schedule. Students following this program of study will have met SOU's lower-division general education requirements and will be assured junior standing within the academic major. This agreement is based on the evaluation of the rigor and content of the general education program specific courses at both KCC and SOU and is subject to a yearly re-evaluation by both schools for continuance.

Baccalaureate students must complete a minimum of 60 credits of upper division work before a degree will be awarded and meet all the requirements of SOU prior to graduation. Upper division is defined as 300- and 400-level classes at a bachelor's degree-granting institution.

Transfer students may guarantee their catalog of graduation by obtaining written approval from their SOU major program. The agreed-upon catalog will be the one a student uses when declaring the AAS degree major at KCC. Students must enroll at SOU within two years of this approval.

DocuSigned by:

Susan Walsh

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Susan Walsh, Provost
Southern Oregon University

DocuSigned by:

Jamie Jennings

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Jamie Jennings, VP of Academics
Klamath Community College

DocuSigned by:

Matthew Stillman

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Matt Stillman, University Registrar
Southern Oregon University

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Jeanne LaHaie

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Jeanne LaHaie, Dean of Instruction
Services, Klamath Community College

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Joan McBee

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Joan McBee Division
Director, Southern Oregon University

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Katherine Hewitt

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Katherine Hewitt, Program Lead
Klamath Community College

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Jeremy Carlton

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Jeremiah Carlton, Chair of Business
Southern Oregon University

KCC's AAS in Accounting
SOU's BS in Business Administration with Accounting option
2021 – 2022 Catalog

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2021/22 Academic Year

About the Program

The Associate of Applied Science (AAS) in Accounting has been developed with the cooperation and support of Southern Oregon University (SOU). The degree is fully articulated with SOU's Business Administration program and allows students to transfer directly as juniors at Southern Oregon University with no loss of credits to pursue a bachelor's degree

Students should contact the SOU Business Administration program early in the first year of their KCC AAS program to be advised about additional requirements and procedures for admission to the school or program.

Students should be aware that if they transfer before completing this degree, their courses will be evaluated individually toward the general education requirements in effect at SOU.

Entry Requirements

Students are required to take the college placement test to determine skill level and readiness indicated by test scores. As part of their training program, students must begin with the courses within their skill levels as determined by placement test scores. In addition, students may also be required to enroll in classes that would increase their employability and success.

Students who graduated from high school or completed a high school equivalency program in 1997 or after must have the following requirement for admission to a four-year Oregon state college or university: 1) two years of the same high school-level language, or 2) two terms of college-level language with a grade of "C-" or better (may be first-year language which can be used as elective credits). Students planning to complete a Bachelor of Arts (BA) degree at a four-year school will be required to complete the equivalent of one year of study of a foreign language at the second-year level (or above) before graduation.

Advanced Standing

Coursework from accredited colleges and universities will be accepted in accordance with college policies. A maximum of 24 "Professional/Technical" credits are transferable to SOU, and will be counted as elective credit. To ensure coursework is current, program courses over 5 years old must be reviewed and approved by the appropriate department head before being accepted toward course requirements.

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Graduation Requirements

The Associate of Applied Science degree through KCC will be awarded to students who complete all credits in this program with a grade of "C" or better. Some required courses may be graded on a pass/no pass basis. A grade of "P" for these courses indicates a student earned a "C" or better grade.

Contact Information:

[KCC](#)

Katherine Hewitt
Accounting and Finance Program Lead
541-880-2261
hewitt@klamthcc.edu

[SOU](#)

Jeremiah Carlton, Department Chair
541-552-6499
carltonj@sou.edu

Course Requirements for the Associate of Applied Science articulated with the Business Administration program at SOU

Writing and Oral Communication 11 credits

WRI 121 English Composition I	4
WRI 122 English Composition II	4
SPE 111 Fundamentals of Speech	3

Mathematics 4-8 credits

The SOU Business Administration program requires student to complete

MTH 243/201 Statistics I/4

MTH 244 Statistics II/4

These courses can be taken at KCC or SOU.

The Bachelor of Science degree requires two courses (7 or more credits) of math, designated programming, statistics, or logic courses. The second course may be completed at KCC or SOU. Please see your advisor for more details.

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Humanities 9-12 credits

The following course is required for the KCC AAS in Accounting degree and will serve to satisfy the SOU lower division general education Humanities requirement. Two more courses are needed.

PHL 209 Business Ethics	3
Two more Humanities courses from the SOU General Education Transfer Guide	

Social Science 9-12 credits

The following courses are required for the KCC AAS in Accounting degree and will serve to satisfy the SOU lower division general education Social Science requirement.

PSY 201A Business Ethics	3
ECO 201 Principle of Microeconomics	3
ECO 202 Principles of Economics: Macroeconomics	3

Science 11-15 credits

The SOU lower division science requirement must be met with at least two lab science courses. The course listed below is required for the KCC AAS in Accounting degree and will serve to partially satisfy the SOU lower division general education Science requirement. Two more courses from the SOU General Education Transfer Guide are needed.

ENV170 Environmental Science with Lab	3
Lower Division General Education Credits	~44- 58

Recommended courses to complete at KCC

WRI227 Technical Communication or BUS 214 Business Communication	4
CGS 100 College Survival and Success	3
CAS133 Intro to Computing Skills	3
CAS133L Intro to Computing Skills Lab	1
BUS 111 Intro to Accounting	4
BUS 177 Payroll Accounting	3
BUS 211 Principles of Accounting I	4
BUS 212 - Principles of Accounting II	4
BUS 213 Managerial Accounting	4

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BUS 218 Personal Finance	3
BUS 228 Computer Accounting Applications	3
BUS 226 Business Law I	3
CAS 170 Spreadsheets	3
OST131 10-Key Calculators	1

Electives:

BA 101 Introduction to Business	4
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Total credits 45

Total credits to transfer including courses to meet all general education requirements at SOU ~93-103

Klamath Community College Degree Courses & SOU Equivalent Credits

Klamath Community College Course Number & Title	Qtr. Units	Southern Oregon University Course Number & Title	Qtr. Units
Required Courses:			
WRI 121 - English Composition I	4	WI 121 - English Composition	4
WRI 122 - English Composition II	4	WR 122 – English Composition II	4
WRI227 Technical Communication OR BUS214 Business Communication	4	Lower Division Transfer Applied toward Elective credits	4
CGS 100 - College Survival and Success	3	Lower Division Transfer Applied toward Elective credits	3
CAS 133 - Introduction to Computing Skills CAS 133L - Introduction to Computing Skills Lab	4	BA131 Intro to Business Computing School of Business Requirement	-- 4 --
SPE111 Fundamentals of Speech	3	Comm210 Public Speaking	4
Computation:			
Math243 Statistics I	4	Math243 Intro to Statistical Methods	4
Arts and Letters:			
PHL209 Business Ethics	3	Lower Division Transfer Applied toward Humanities credits	3
Two additional courses from Arts & Letters list	6	Lower Division Transfer Applied toward Elective credits	6
Social Science:			
Psy201A General Psychology	4	Psy201 General Psychology	4
ECO 201 Principle of Microeconomics	3	EC 201 Microeconomics	3
ECO 202 - Principles of Economics: Macroeconomics	3	EC 202 - Principles of Macroeconomics	3
Science/Math/Computer Science:			
ENV170 Environmental Science with Lab	4	Lower Division Transfer Applied toward Lab Science credits	4
One other lab science course from the Science list	4	Lower Division Transfer Applied toward Lab Science credits	4
Math244 Statistics II	4	Math244 Applied Statistical Methods	4
Technical Core:			
BUS 111 - Intro to Accounting	4	Lower Division Transfer Applied toward Elective credits	3
BUS 177 - Payroll Accounting	3	Lower Division Transfer Applied toward Elective credits	3
BUS 211 - Principles of Accounting I	4	BA211 Financial Accounting	4
BUS 212 - Principles of Accounting II	4	Lower Division Transfer Applied toward Elective credits	4
BUS 213 - Managerial Accounting	4	BA213 Managerial Accounting	4

BUS 218 - Personal Finance	3	Lower Division Transfer Applied toward Elective credits	3
BUS 228 - Computer Accounting Applications	3	Lower Division Transfer Applied toward Elective credits	3
BUS 226 - Business Law I	3	BA226 - Business Law	4
CAS 170 – Spreadsheets	3	Lower Division Transfer Applied toward Elective credits	3
OST 131 - 10-key Calculators	1	Lower Division Transfer Applied toward Elective credits	1
Electives: BA101 Introduction to Business	4	BA101 Introduction to Business	4
Lab or Non-lab Science course from SOU's Science list	4	Lower Division Transfer Applied toward Science requirement at SOU	4
Total Credits	97		

In addition to the above courses, the courses listed below are also required for the BS in Business Administration and must be completed at Southern Oregon University

Southern Oregon University Course Number & Title	Qtr. Units
BA324 Business Communication	4
BA330 Principles of Marketing	4
BA374 Principles of Management	4
BA380 Operations Management	4
BA382 Management Information Systems	4
BA385 Principles of Finance	4
BA386 Advanced Excel Applications	4
BA427 Business Policy & Strategy	4
BA428 Applied Business Research OR BA409 Internship	4
BA499 Business Planning	4
Major Options:	
Accounting (Management or Public)	24-36
Minor or Certification Requirement	24-28
Total Degree Credits (KCC and SOU)	183-199

Accounting Options:

Track I: Public Accounting (36 credits)

Track I is for students interested in careers in any area of accounting: public, private, or government.

Required Courses (28 credits)

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- BA 351 - Intermediate Accounting I 4 credits
 - BA 352 - Intermediate Accounting II 4 credits
 - BA 353 - Intermediate Accounting III 4 credits
 - BA 451 - Cost and Management Accounting 4 credits
 - BA 453 - Individual Taxation 4 credits
 - BA 454 - Accounting Information Systems 4 credits
 - BA 455 - Auditing I 4 credits

Elective Courses (8 credits)

The above core courses are preparatory for students seeking a public accounting license. Two elective courses are required to complete the Public Accounting track, but since Oregon requires 225 credit hours and 36 credits in upper division accounting (not including BA 478) for Certified Public Accounting (CPA) licensing, all of the following elective courses are recommended. See <http://www.oregon.gov/boa/Pages/ExamReq.aspx#Requirements> for more information.

Electives:

- BA 456 - Auditing II 4 credits
- BA 457 - Taxation of Corporations and Other Entities 4 credits

- BA 458 - Consolidation and Segment Reporting 4 credits
- BA 459 - Financial Analysis and Advanced Accounting 4 credits
- BA 460A - Nonprofit and Governmental Accounting 4 credits
- BA 465A - CPA Review I 2 credits (does not count in upper division accounting hours for CPA licensing)
- BA 465B - CPA Review II 2 credits (does not count in upper division accounting hours for CPA licensing)
- BA 476 - Business Ethics 4 credits (does not count in upper division accounting hours for CPA licensing)
- BA 478 - Corporate Law 4 credits (does not count in upper division accounting hours for CPA licensing)

Note: Public Accounting students may choose to take an additional upper division accounting elective in place of the business administration core course, BA 385 (Principles of Finance).

Track II: Management Accounting (24 credits)

Track II is for students interested in accounting from a management and systems perspective. Students who would like to become Certified Public Accountants (CPAs) should see Track I.

Required Courses (16 credits)

- BA 351 - Intermediate Accounting I 4 credits
- BA 352 - Intermediate Accounting II 4 credits
- BA 451 - Cost and Management Accounting 4 credits
- BA 454 - Accounting Information Systems 4 credits

Elective Courses (8 credits)

- BA 353 - Intermediate Accounting III 4 credits
- BA 453 - Individual Taxation 4 credits
- BA 455 - Auditing I 4 credits
- BA 457 - Taxation of Corporations and Other Entities 4 credits
- BA 459 - Financial Analysis and Advanced Accounting 4 credits
- BA 460A - Nonprofit and Governmental Accounting 4 credits

No more than 4 credits from the following list:

- BA 484 - Process Improvement 4 credits
- BA 488 - Fundamentals of Project Management 4 credits
- BA 497 - Business Analytics 4 credits

Note: Management Accounting Option students who take BA 353 may choose to take an additional upper division accounting elective in place of the business administration core course, BA 385 (Principles of Finance).

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Students may complete the courses needed to meet the SOU Lower Division General Education (LDGE) at SOU or at KCC. SOU requires students to apply and be admitted to be considered a degree seeking student. [SOU Admissions](#) can help with the application process. It is highly recommended students work with their academic advisor at KCC to ensure the courses for the AAS degree at KCC are met as well as the SOU LDGE.

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WRI 122 English Composition II	4
SPE 111 Fundamentals of Speech	3

Mathematics 4-8 credits

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MTH 243201 Statistics I4
MTH 244 Statistics II4

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BUS 177 Payroll Accounting	3
BUS 211 Principles of Accounting I	4
BUS 212 - Principles of Accounting II	4
BUS 213 Managerial Accounting	4
BUS 218 Personal Finance	3
BUS 228 Computer Accounting Applications	3
BUS 226 Business Law I	3
CAS 170 Spreadsheets	3
OST131 10-Key Calculators	1

Electives:

BA 101 Introduction to Business	4
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Total credits 45

Total credits to transfer including courses to meet all general education requirements at SOU ~93-103

Certificate Of Completion

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Time Zone: (UTC-08:00) Pacific Time (US & Canada)	1250 Siskiyou Blvd
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	berglunra@sou.edu
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jennings@klamathcc.edu
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Jeanne LaHaie
Lahaie@klamathcc.edu
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Jeremy Carlton
carltonj@sou.edu
Security Level: Email, Account Authentication (None)

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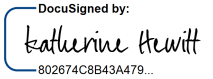
Joan McBee
mcbeej@sou.edu
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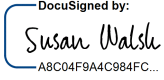
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Matthew Stillman StillmaM@sou.edu University Registrar Southern Oregon University Security Level: Email, Account Authentication (None)	 <p>DocuSigned by: Matthew Stillman C37D39A3D84E4B0...</p> <p>Signature Adoption: Pre-selected Style Using IP Address: 35.132.147.69 Signed using mobile</p>	Sent: 4/14/2021 3:23:13 PM Viewed: 4/14/2021 3:32:40 PM Signed: 4/14/2021 3:32:52 PM
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Witness Events	Signature	Timestamp
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Completed	Security Checked	4/27/2021 9:31:09 AM

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If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign 'Withdraw Consent' form on the signing page of your DocuSign account. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use your DocuSign Express user account to receive required notices and consents electronically from us or to sign electronically documents from us.

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How to contact Southern Oregon University:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To advise Southern Oregon University of your new e-mail address

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to us at servicecenter@sou.edu and in the body of such request you must state: your previous e-mail address, your new e-mail address. We do not require any other information from you to change your email address..

In addition, you must notify DocuSign, Inc to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in DocuSign.

To request paper copies from Southern Oregon University

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an e-mail to servicecenter@sou.edu and in the body of such request you must state your e-mail address, full name, US Postal address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Southern Oregon University

To inform us that you no longer want to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your DocuSign account, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an e-mail to servicecenter@sou.edu and in the body of such request you must state your e-mail, full name, IS Postal Address, telephone number, and account number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

Operating Systems:	Windows2000? or WindowsXP?
Browsers (for SENDERS):	Internet Explorer 6.0? or above
Browsers (for SIGNERS):	Internet Explorer 6.0?, Mozilla FireFox 1.0, NetScape 7.2 (or above)
Email:	Access to a valid email account
Screen Resolution:	800 x 600 minimum
Enabled Security Settings:	<ul style="list-style-type: none"> •Allow per session cookies •Users accessing the internet behind a Proxy Server must enable HTTP 1.1 settings via proxy connection

** These minimum requirements are subject to change. If these requirements change, we will provide you with an email message at the email address we have on file for you at that time providing you with the revised hardware and software requirements, at which time you will have the right to withdraw your consent.

Acknowledging your access and consent to receive materials electronically

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