UNIVERSITY OF HAWAI‘I ARTICULATION AGREEMENT
Kaua‘i Community College Associate in Applied Science in Accounting to the University of Hawai‘i-West O‘ahu Bachelor of Arts in Business Administration with concentrations in Accounting, Finance, Management, Marketing, and General Business Administration

The purpose of this Agreement is to facilitate a smooth transition for students from the Kaua‘i Community College (Kaua‘i CC) Associate in Applied Science (AAS) in Accounting program to the University of Hawai‘i West O‘ahu (UHWO) Bachelor of Arts (BA) in Business Administration with a concentration in Accounting, Finance, Management, Marketing, or General Business Administration.

Students must graduate from Kaua‘i CC with the articulated AAS degree in Accounting and be identified via the Articulation Verification Form, submitted to the UHWO Registrar, in order to be eligible for the benefits of this Agreement. Students transferring to UHWO who do not graduate with the Articulated AAS degree in Accounting at Kaua‘i CC will be required to meet all current catalog requirements upon admission to UHWO.

Requirements for both the Associate in Applied Science (AAS) degree 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 either program may require revisions to this agreement.

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

1. Identify an academic advisor at UHWO who will partner with Kaua‘i CC 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
3. Meet with Kaua‘i 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, Kaua‘i Community College agrees to:

1. Complete and submit the Articulation Verification Form to the UHWO Registrar, signed by a counselor or faculty advisor, which identifies AAS in Accounting students who have followed and completed this articulation option
2. Identify an academic advisor at Kaua‘i 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 Kaua‘i CC faculty member who will serve as the faculty advisor to students who are part of the articulation [Ann Kennedy and Becky Santos]

4. 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 2014 and is based on the General Education and Focus requirements in effect at UHWO for the Fall 2014-2015 academic year. Students may be subject to university graduation requirement and curriculum changes implemented after the effective date of this Agreement. Students who have been following the requirements of the previous articulation, dated May 15, 2007, and have been enrolled continuously as an Accounting (ACC) student, will have until Spring 2014 to complete requirements. Effective Fall 2014, new Accounting students will follow the requirements as outlined in this Agreement.

This Agreement will be subject to review in Spring 2016 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 C. Freitas
Chancellor

Linda Randall
Vice Chancellor for Academic Affairs

Kaua‘i Community College

Helen A. Cox
Chancellor

James R. Dire
Vice Chancellor for Academic Affairs
Derrek Choy, Professor, Chair, Business Administration Division

Frank Kudo
Associate Professor Accounting

Patricia McGrath, Div. Chair
Assoc. Professor, English

Ann Kennedy
Instructor, Accounting, Program Coordinator

Date of Agreement: 11/1/14

Original: 05/17/07
Revised: 09/20/14

Effective Date: Fall 2014
UNIVERSITY OF HAWAI‘I-WEST O’AHU
Bachelor of Arts in Business Administration Program Requirements for
Kaua‘i Community College AAS in Accounting under the UHWO Articulation Option
Based on the Catalog Year: 2014-2015

Required Program Courses (25 transferable credits)

<table>
<thead>
<tr>
<th>Credit</th>
<th>Area</th>
<th>Course</th>
<th>Title</th>
<th>UHWO Course equivalent and General Ed Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td></td>
<td>ACC 124</td>
<td>Principles of Accounting I</td>
<td>ACC 201</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>ACC 125</td>
<td>Principles of Accounting II</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>ACC 126</td>
<td>Principles of Accounting III or ACC 202</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>ACC 128 or ACC 252</td>
<td>Practical Accounting Applications</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>ACC 132</td>
<td>Payroll and Hawai‘i General Excise Taxes</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>ACC 134</td>
<td>Income Tax Preparation</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>ACC 193V</td>
<td>Cooperative Education</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>BLAW 200 or BUSA 324</td>
<td>Legal Environment of Business</td>
<td>(not transferable to UHWO)</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>BUSN 89</td>
<td>Electronic Calculating</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>BUSN 160</td>
<td>Telephone Techniques and Communication</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>BUSN 161B</td>
<td>Customer Service-Basic Concepts</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>BUSN 166</td>
<td>Professional Employment Preparation</td>
<td></td>
</tr>
</tbody>
</table>
26 (25 credits transferable to UHWO – BUSA - Accounting)

Computer/Technology – 6 credits (Two courses from different categories)

<table>
<thead>
<tr>
<th>Credit</th>
<th>Area</th>
<th>Course</th>
<th>Title</th>
<th>UHWO Course equivalent and General Ed Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Business Word Processing</td>
<td>BUSN 121</td>
<td>Introduction to Word Processing</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>BUSN 123</td>
<td>Word Processing for Business</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Business Spreadsheets</td>
<td>BUSN 130 or ACC 155 or ACC 255</td>
<td>Spreadsheet and Database Spreadsheets in Accounting Using Excel in Accounting</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Digital Literacy and Tools</td>
<td>ICS 100</td>
<td>Computing Literacy and Applications</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>ICS 101</td>
<td>Digital Tools for the Info World</td>
<td>Highly recommended Pre-req. for UHWO BUSA 345</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ICS 111</td>
<td>Introduction to Computer Science I</td>
<td></td>
</tr>
</tbody>
</table>

Cultural Environment (3 credits)

<table>
<thead>
<tr>
<th>Credit</th>
<th>Area</th>
<th>Course</th>
<th>Title</th>
<th>UHWO Course equivalent and General Ed Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Core Options</td>
<td>HWST 107</td>
<td>Hawai‘i: Center of the Pacific</td>
<td>(DH) (HAP) Highly Recommended</td>
</tr>
<tr>
<td>Electives (6 credits) – Highly recommended additional UHWO general education (see *UHWO additional credits)</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>---</td>
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<td></td>
</tr>
<tr>
<td>3</td>
<td>UHWO Social Science</td>
<td>PSY 100</td>
<td>Survey of Psychology</td>
<td>PSY 100 fulfills UHWO Requirement (DS)</td>
</tr>
<tr>
<td>3</td>
<td>KCC elective FGA FGB, or FGC fulfills 3 of 6 credits</td>
<td>HIST 151 or HIST 152 or</td>
<td>World Civilization to 1500 World History Since 1500</td>
<td>FGA, FGB, FGC (UHWO Requires FGA FGB, and/or FGC)</td>
</tr>
<tr>
<td>Natural Environment (3 credits)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Core Options- Science course any DB/DP designation</td>
<td>Any Science</td>
<td></td>
<td>KCC Natural Environment DB or DP fulfills 3 of 7 credits. UHWO requires DB and DP and DY.</td>
</tr>
<tr>
<td>Oral Communication (3 credits)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Core Options</td>
<td>SP 151</td>
<td>Personal and Public Speaking</td>
<td>(DA) (OC) Highly Recommended</td>
</tr>
<tr>
<td>Social Environment (3 credits)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>ECON 130 or ECON 131</td>
<td>Principles of Microeconomics Principles of Macroeconomics</td>
<td>Required for BUSA (DS) Required for BUSA (DS)</td>
<td></td>
</tr>
<tr>
<td>Thinking, Reasoning Mathematics (6 credits – 3 of 6 credits must be 100 level or higher)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 (3 of 6 credits must be 100 level or higher)</td>
<td>MATH 103 Any Math 100 or Higher</td>
<td>College Algebra</td>
<td>(FS) Required for UHWO (Not transferable to UHWO)</td>
<td></td>
</tr>
<tr>
<td>Written Communication (6 credits)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>ENG 100</td>
<td>Composition</td>
<td>(FW)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>ENG 215</td>
<td>Composition II</td>
<td>Fulfills ENG 200 (UHWO Equivalent)-or ENG 209 (UHWO graduation Requirement)</td>
<td></td>
</tr>
</tbody>
</table>

Total 61 credits
UNIVERSITY OF HAWAI‘I-WEST O‘AHU
Bachelor of Arts in Business Administration Program Requirements for
Kaua‘i Community College AAS in Accounting under the UHWO Articulation Option
Based on the Catalog Year: 2014-2015

English (3 credits)
3 ENG 200 or Composition II (Equivalent to Kauai ENG 215 – Composition II)
   ENG 209 Business Writing

Math (3 credits)
3 MATH 103 College Algebra

Accounting at Lower Division Level (6 credits)
3 ACC 201 Introduction to Financial Accounting (Equivalent if both Kauai ACC 124 and ACC 125 are taken)
3 ACC 202 Introduction to Managerial Accounting (Equivalent to Kauai -ACC 126 Principles of Accounting III)

Economics at Lower Division Level (6 credits)
3 ECON 130 Principles of Microeconomics
3 ECON 131 Principles of Macroeconomics

Core Business Courses (24 credits)
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
3 BUSA 345 Management Information Systems
3 BUSA 386 Global Management and Organizational Behavior (WI recommended)
3 BUSA 435 Strategic Planning (WI recommended)

Option 1: Accounting - Business Concentration Requirements (15 Credits)
3 BUSA 313 Intermediate Financial Accounting II

and
12 credits in upper division Accounting electives
   BUSA 318 Intermediate Managerial Accounting
   BUSA 319 Federal Individual Accounting
   BUSA 414 Governmental Accounting
   BUSA 415 Auditing
   BUSA 416 Accounting Information Systems
   BUSA 418 Advanced Accounting
   BUSA 419 Corporate and Partnership Tax

Page 6 of 10
Option 2 General Business Administration (12 credits)

12 Upper Division credits at least three different business concentrations such as Accounting, Economics, Marketing, or Management.

Economics includes:
ECON 300 Intermediate Macroeconomic Theory
ECON 301 Intermediate Microeconomic Theory
ECON 302 Managerial Economic

Option 3 Marketing (12 credits)

12 Upper Division Marketing Electives
BUS 304 Consumer Behavior
BUS 305 Advertising and Promotion Management
BUS 325 Asian Economies, Business and Consumers
BUS 364 Retailing Management
BUS 408 International Marketing
BUS 409 Hospitality and Tourism Marketing
BUS 476 Health Care Marketing
BUS 479 Principles of Public Relations
BUS 496 Selected Topics in Business Administration (Marketing Topics)

Option 4 Management (15 credits)

3 MGT 310

12 Upper Division Management Electives
MGT 301 Business Ethics
MGT 320 Fundamentals of Entrepreneurship and Small Business Management
MGT 322 Leadership in Organizations
MGT 325 Operations Management
MGT 330 Human Resource Management
MGT 370 Global External Environment

Option 5 Finance (15 credits)

3 FIN 307 Corporate Finance

12 Upper Division Credits (at least six credits must be in Finance)
BUS 308 Principles of Risk Management and Insurance
BUS 324 Business Law
BUS 326 Investments
BUS 328 Personal Lines Insurance
<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUSA 338</td>
<td>Commercial Insurance</td>
</tr>
<tr>
<td>BUSA 427</td>
<td>Topics and Cases in Business Finance</td>
</tr>
<tr>
<td>BUSA 428</td>
<td>Enterprise Risk Management</td>
</tr>
<tr>
<td>FIN 301</td>
<td>Personal Finance</td>
</tr>
<tr>
<td>FIN 322</td>
<td>Money and Capital Markets</td>
</tr>
<tr>
<td>FIN 412</td>
<td>Futures and Options</td>
</tr>
<tr>
<td>FIN 461</td>
<td>International Trade and Finance</td>
</tr>
<tr>
<td>FIN 491</td>
<td>Entrepreneurial Service Learning</td>
</tr>
<tr>
<td>FIN 496</td>
<td>Topics in Finance</td>
</tr>
<tr>
<td>FIN 499</td>
<td>Directed Reading and Research</td>
</tr>
</tbody>
</table>

**Capstone Requirement (3 credits) from one of the following, to be taken in the senior year**

<table>
<thead>
<tr>
<th>Credits</th>
<th>Course Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>BUSA 486 or BUSA 490 or BUSA 494</td>
</tr>
<tr>
<td></td>
<td>WI Senior Project</td>
</tr>
<tr>
<td></td>
<td>WI Administrative Practicum</td>
</tr>
<tr>
<td></td>
<td>Small Business Institute Supervised Field Study</td>
</tr>
</tbody>
</table>

**Additional Upper Division Coursework**

Students may need an additional 3-6 credits of upper division (300-400) electives to meet the minimum upper division graduation requirement of 45 credits. These can be used to fulfill upper division WI course work (a total of 3 upper division classes are required, one being the capstone, and 2 additional upper division WI classes in any subject) or to meet other requirements such as an Ethics Focus. A Student Services Academic Advisor or Faculty Advisor may also be consulted for course selection.

**Graduation Requirements:**

<table>
<thead>
<tr>
<th>Graduation Requirement</th>
<th>Credits</th>
<th>Course Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>WI</td>
<td>Writing Intensive Focus Requirement (WI) – 6 credits in addition to the Capstone (WI) requirement. Can be fulfilled through:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>BUSA 386 Global Management and Organizational Behavior (WI recommended)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>BUSA 435 Strategic Planning (WI recommended)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>BUSA 486 or BUSA 490 WI Senior Project</td>
</tr>
<tr>
<td></td>
<td></td>
<td>BUSA 490 WI Administrative Practicum</td>
</tr>
<tr>
<td>3</td>
<td>ETH</td>
<td>Any ETH designated course</td>
</tr>
</tbody>
</table>

**UHWO Additional Credits – (7-10 credits)**

**Additional Lower Division coursework requirements for articulation option (7-10 credits)**

<table>
<thead>
<tr>
<th>Option</th>
<th>Credits</th>
<th>Course Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>FGA or</td>
<td>3</td>
<td>HIST 151 World Civilization to 1500 or ANTH 151 Emerging Humanity</td>
</tr>
<tr>
<td>FGB or</td>
<td>3</td>
<td>HIST 152 World History Since 1500 or ANTH 152 Culture and Humanity</td>
</tr>
<tr>
<td>FGC</td>
<td></td>
<td>Pre-history to Present</td>
</tr>
<tr>
<td>DP or DB</td>
<td>3</td>
<td>Natural Science -Physical- DP or Biological DB; Select form CHEM, GG101; PHYS; SCI 122 or any DP or DB designated course offered at any UH Campus.</td>
</tr>
<tr>
<td>DY</td>
<td>1</td>
<td>Any DY course CHEM Lab, GG 101 Lab, PHYS Lab or SCI 122 Lab; or any other DP designated course offered at any other UH campus.</td>
</tr>
</tbody>
</table>

**Total Credits for degree: 120**
UNIVERSITY OF HAWAI‘I-WEST O‘AHU
Kaua‘i Community College AAS in Accounting
University of Hawai‘i-West O‘ahu BA in Business Administration
General Education, Focus, Writing Skills and Graduation Requirements

General Education 52 credits:
Foundations Requirement:
  Written Communication (FW):
    3 credits
  Symbolic Reasoning (FS):
    3 credits
  Global & Multi-cultural Perspectives:
    (FGA, FGB, FGC) 6 credits in FG;
    2 different groups

  ENG 100 Composition I
  MATH 103 College Algebra or MATH 135 or
  higher level
  Group A: Primarily before 1500 CE: HIST 151,
  ANTH 151 Group B: Primarily after 1500 CE:
  HIST 152, ANTH 152 represented (FGA, FGB,
  FGC) Group C: Pre-History to Present

Diversification Requirement:
  Humanities, Arts, or Literature:
    6 credits in DA, DH or DL;
    2 different groups represented
  Social Sciences (DS):
    6 credits in DS; 2 different areas

  HWST 107: Hawai‘i: Center of the Pacific* (HAP)
  SP 151 Personal and Public Speech* (DA, OC)
  3 credits ECON 130 or ECON 131 (both are
  required for Subject areas represented in the
  BA)
  3 credits PSY 100 (recommended)

  Natural Sciences: (7 credits)
    Biological Sciences (DB):
    Physical Sciences (DP):
    Science Lab (DY):

    3 credits Biological Science
    3 credits Physical Science
    1 credit science lab

Focus Requirement:
  Oral Communication (OC):
    3 credits

  Ethics (ETH):
    3 credits

  Student may take this course work at any UH
  campus with this designation to meet this
  requirement

  Hawaiian, Asian, Pacific (HAP):
    3 credits

  HWST 107 Hawai‘i: Center of the Pacific
Graduation Requirement:  
3 credits  

ENG 200 Composition II or ENG 215  
Composition II or  
ENG 209 Business Writing  

Writing Intensive Requirement (WI):  
9 credits  

3 classes at the upper division level. A minimum of two classes must come from course work outside of the capstone class.  
Selected WI courses include:  
BUSA 386 Global Management and Organizational Behavior (WI recommended)  
BUSA 435 Strategic Planning (WI recommended)  

NOTE: University graduation and curriculum requirements may change without notice. Students may be subject to any changes implemented after the effective date of an articulation agreement. Students are strongly encouraged to consult with an advisor to remain apprised of changes that may impact the completion of this agreement.