UNIVERSITY OF HAWAI‘I
MEMORANDUM OF AGREEMENT

Associate in Applied Science in Accounting to the
Bachelor of Arts in Business Administration with a Concentration in
General Business Administration or Accounting

The purpose of this Agreement is to facilitate the transfer of students in the Associate in Applied Science (AAS) in Accounting Program at the University of Hawai‘i-Maui College (UHMC) to the Bachelor of Arts (BA) in Business Administration with a Concentration in either General Business Administration or Accounting at the University of Hawai‘i-West O‘ahu (UHWO).

Requirements for both the AAS degree and the BA degree are provided as attachments and form the basis for this agreement. Students interested in pursuing this program should complete the AAS and BA program requirements as stipulated by Attachments I, II, III, and IV. The attachments provide guidance on course selection options which will maximize General Education, Focus, and Program credits that meet AAS and BA requirements.

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

- Identify a Student Services advisor(s) at UHWO who will partner with UHMC’s advisor(s) to ensure timely and accurate advising information on pre-admission, admission, degree requirements, and other related advising information.
- Identify a UWHO faculty member who will serve as the faculty advisor to students in the General Business Administration or Accounting concentration.
- Meet with UHMC faculty and/or administration on an annual, or as needed basis, to discuss potential and planned curricular changes which may require revisions to this agreement.

Under the terms of this Agreement, Maui Community College agrees to:

- Identify an advisor/counselor at UHMC who will partner with UHWO advisor(s) to ensure timely and accurate advising information on pre-admission, admission, degree requirements, and other relevant advising information.
- Identify a UHMC faculty member who will serve as the faculty advisor to students in the General Business Administration or Accounting program and consult with UHWO’s admissions personnel on students on an as needed basis.
- Advise incoming AAS in Accounting students on UHWO’s Core, Foundation and Focus requirements.
- Meet with UHWO faculty and/or administration on an annual, or as needed basis, to discuss potential and planned curricular changes which may require revisions to this agreement.
In order to facilitate the transfer of students, UHMC agrees to identify AAS in Accounting students who have completed the UHWO articulation option by submitting a letter signed by either a faculty advisor or counselor to the UHWO Student Services Office, Attn: Registrar.

This Articulation Agreement will remain in effect until Spring 2013. The terms of this agreement will be subject to review and renewal in Spring 2013, and may be continued, revised or discontinued with the consent of both parties. If both parties consent to the termination of this Articulation, the University of Hawai‘i-Maui College students who have entered the Associate in Applied Science in Accounting by Spring 2013 will have the option of transferring to University of Hawai‘i-West O‘ahu to fulfill the BA in Business Administration with a concentration in General Business Administration or Accounting Articulation Option Requirements.

Gene I. Awakuni, Chancellor

Clyde Sakamoto, Chancellor

Linda Randall, Interim Vice-Chancellor for Academic Affairs

John McKee, Interim Vice-Chancellor for Academic Affairs

June Aono
Professor of Accounting

David Grooms
Coordinator, Accounting Program

Date of Agreement: MAY 17 2010
UNIVERSITY OF HAWAI'I-MAUI COLLEGE: Associate in Applied Science in Accounting

**Required AAS Accounting/Degree Courses (42 credits)**

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
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</thead>
<tbody>
<tr>
<td>3 ACC 124</td>
<td>Principles of Accounting I</td>
</tr>
<tr>
<td>3 ACC 125</td>
<td>Principles of Accounting II</td>
</tr>
<tr>
<td>3 ACC 132</td>
<td>Payroll and Hawai'i General Excise Taxes</td>
</tr>
<tr>
<td>3 ACC 134</td>
<td>Income Tax Preparation</td>
</tr>
<tr>
<td>3 ACC 150</td>
<td>Using Computers in Accounting</td>
</tr>
<tr>
<td>3 ACC 155</td>
<td>Using Spreadsheets in Accounting</td>
</tr>
<tr>
<td>3 ACC 202</td>
<td>Managerial Accounting</td>
</tr>
<tr>
<td>3 ACC 295</td>
<td>Accounting Capstone</td>
</tr>
<tr>
<td>3 BUSN 150 or ICS 101 or 115</td>
<td>Introduction to Business Computing or Digital Tools for the Information Age or Microcomputer Applications</td>
</tr>
<tr>
<td>3 BUS/COM 130</td>
<td>Business Communication – Oral</td>
</tr>
<tr>
<td>3 ENG 209</td>
<td>Business and Managerial Writing</td>
</tr>
</tbody>
</table>

Business electives distributed as follows:

- ACC 300 Intermediate Financial Accounting I;
- ECON 130 Principles of Economics: Microeconomics; and
- From the Business Electives list: ACC 137, 193V; BUS 120, 125, 150, 318, 320, 322, 415, 420; BUSN 110, 151, 157, 161, 170, 237, 261, 262; BLAW 200; HOST (except 150, 298); MGT 100 or above; MKT 100 or above; Coop-Ed in Business.

**AAS General Education requirements (18 credits)**

<table>
<thead>
<tr>
<th>Course</th>
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<tbody>
<tr>
<td>3 ENG 100</td>
<td>Composition I (FW)</td>
</tr>
<tr>
<td>3 MATH 103</td>
<td>College Algebra or higher level (FS)</td>
</tr>
</tbody>
</table>

Humanities elective from the following areas:

- Diversification Arts (DA): ART (except 161, 170, 205, 218, 221); DNCE; DRAM; MUS (except 106, 107, 167, 271, 272); SP 151, 231, 251
- Diversification Humanities (DH): ART 170; HWST 107; MUS 106, 167, 271; PHIL 100, 101, 102; REL 150, 205;
- Diversification Literature (DL): ENG 250-257

- Social Sciences elective: ECON 131 Principles of Economics: Macroeconomics (DS)

- Natural Sciences elective: 3 credits Biological Science (DB) from the following list:
  - AG 200; ANTH 215; BIOL; BOT 101; FSHN 185, 285; GG; MICR; OCN 201; SCI 121; ZOOL

General Education elective: 3 credits Physical Science (DP) from the following list:

- ASTR 110, 280; BIOL 244; CHEM 100, 151, 161; GEOG 101; GG 103; OCN 201; PHYS 100, 122, 151

**UHWO Additional lower-division requirements (7 credits)**

1. Coursework designated Diversification Lab in conjunction with the Natural Sciences or General Education elective requirement: e.g. MICR 140, GEOG 101L, GG 101L, etc. (DY)
2. Foundations Multicultural Global Perspectives: two different groups represented (FGA, FGB, FGC):
   - Group A: HIST 151; Group B: HIST 152; Group C: MUS 107

**Total minimum credits: 67**

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1,2 Students are encouraged to substitute ACC 201 and a Business Elective (100 level or higher) for ACC 124 and ACC 125.

3 BLAW 200 is highly recommended for the BA in Business Administration degree.

4 HWST 107 is highly recommended to transfer as DH and HAP focus requirements. Please consult a UHWO Student Services advisor for General Education and Focus requirement completion.
UNIVERSITY OF HAWAI‘I-WEST O‘AHU  
Bachelor of Arts in Business Administration with a  
Concentration in General Business Administration or Accounting  
Catalog Year 2008-2009

Core Business Courses (21 credits)
3 BUSA 300 Principles of Marketing
3 BUSA 320 Statistics for Decision-Making
3 BUSA 321 Business Finance
3 BUSA 345 Management Information Systems
3 BUSA 386 Global Management and Organizational Behavior
3 BUSA 435 Strategic Planning
3 BUSA 486 Senior Project or BUSA 490 Administrative Practicum

Students must choose either General Business Administration or Accounting as their area of concentration. Student should consult with UHWO faculty advisor on selection of upper-division accounting coursework to meet career and educational objectives.

General Business Administration (12 credits):
Accounting Cluster (3 credits): BUSA 313, 318, 319, 414, 415, 416, 418, 419
Economics Cluster (3 credits): ECON 300, 301, 302
Marketing Cluster (3 credits): BUSA 304, 305, 364, 408
Business Elective (3 credits): any BUSA designated course not used for core, capstone, or cluster requirements.

Accounting Area of Concentration (12 credits)
12 credits of accounting at the upper-division level (300 or 400 level).

Upper-Division Diversification Humanities, Literature, or Arts Requirement (3 credits)
Student should consult with a UHWO Student Services advisor. Fulfillment of this requirement is dependent upon the designation of the Humanities elective taken for the AAS in Accounting program at UHMC. General Education requirement is a total of 6 credits, with 2 different groups represented (Diversification Arts, Humanities or Literature with 3 credits from UHMC and 3 credits from UHWO).

Additional General Education and/or Focus Requirements (6 credits)
3 ENG 200 Composition II or ENG 210 Expository Writing II (UHWO Graduation Requirement)
3 Upper-division social science elective (other than ECON) designated diversification social sciences (DS) in the UHWO General Catalog

Upper-division electives (minimum 6 credits)
6 Upper-division coursework (300-400 level). Student should consult with UHWO Faculty advisor on recommended coursework to meet career and educational objectives.

Note: It is highly recommended that students fulfill UHWO Focus requirements of Ethics. Additionally, if Hawaiian, Asian, Pacific and/or Oral Communication have not been completed with AAS degree requirements students should complete these requirements at the upper-division level.

Other credits as needed to meet the 120 minimum credit requirement to earn a UHWO Bachelor of Arts degree (minimum 5 credits)

Total minimum credits: 48-53
UNIVERSITY OF HAWA‘I - WEST O‘AHU
Bachelor of Arts in Business Administration with a Concentration in
General Business Administration or Accounting
Articulated to the Associate in Applied Science in Accounting

General Education and Focus Requirements

General Education 31 credits:

Foundations:
- Written Communication (FW):
- Symbolic Reasoning (FS):
- Global & Multi-cultural Perspectives:
- Music in World Cultures (FGA, FGB, FGC) with two different groups represented.
- ENG 100 Composition I
- MATH 103 College Algebra or higher-level math
- HIST 151 and 152 World Civilizations I and II, or MUS 107
- (6 credits of coursework designated FGA, FGB, or FGC with)

Diversification:
- Humanities, Arts, or Literature:
  - 6 credits in DH, DA, or DL, 2 different groups represented
  - 3 credits at the lower-division level: HWST 107 is highly recommended which will transfer as DH and HAP focus.
- Social Sciences (DS):
  - 6 credits of DS, with 2 different Subject areas represented
  - 3 credits at the upper-division level (coursework outside of the Diversification group taken through the AAS in Accounting at UHMC.)
  - 3 credits ECON 130 Principles of Economics: Microeconomics or ECON 131 Principles of Economics: Macroeconomics
  - 3 credits at the upper-division level (must be an area other than ECON)

Diversification Biological Science, Physical Science, and Science Lab: total 7 credits
- Biological Sciences (DB):
  - Natural Sciences elective requirement as part of the AAS in Accounting program
- Physical Sciences (DP):
  - Elective requirement
- Science Lab (DY):
  - It is highly recommended that students take a lab as part of either the DB or DP requirement

Focus Requirements:
- Oral Communication (OC):
- Ethics (ETH):
- Hawaiian, Asian, Pacific (HAP):
- UHWO Writing Requirement*
- Writing-Intensive (WI):
  - BUS/COM 130 Business Communications
  - Recommended that the student take coursework at the upper-division level at UHWO
  - It is highly recommended that students take HWST 107 as part of the Humanities elective requirement for the AAS in Accounting. This course will transfer to UHWO as DH and HAP focus.
  - ENG 200 Composition II or equivalent coursework (e.g. ENG 210)
  - Nine credits at the upper-division level, with no more than three credits from capstone (BUS 486/490)

*Note: Students may take ENG 200 Composition II with UHWO or ENG 210 Expository at UHMC.
UHWO Credit Requirements: minimum 45 credits of upper-division coursework
with a minimum 30 credits in residence with UHWO

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>BUSA 300</td>
<td>Principles of Marketing</td>
<td>3</td>
</tr>
<tr>
<td>BUSA 312*</td>
<td>Intermediate Financial Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>BUSA 320</td>
<td>Statistics for Decision-Making</td>
<td>3</td>
</tr>
<tr>
<td>BUSA 321</td>
<td>Business Finance</td>
<td>3</td>
</tr>
<tr>
<td>BUSA 345</td>
<td>Management Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>BUSA 386</td>
<td>Global Management and Organizational Behavior</td>
<td>3</td>
</tr>
<tr>
<td>BUSA 435</td>
<td>Strategic Planning</td>
<td>3</td>
</tr>
<tr>
<td>BUSA 486</td>
<td>Senior Project or BUSA 490 Administrative Practicum</td>
<td>3</td>
</tr>
</tbody>
</table>

Accounting or General Business Administration electives

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Upper-division credits (student should consult faculty advisor)</td>
<td>12</td>
</tr>
<tr>
<td>Social Sciences elective</td>
<td>(300 or 400-level other than ECON)</td>
</tr>
<tr>
<td>Upper-division electives</td>
<td>(recommended ETH)</td>
</tr>
</tbody>
</table>

*Note: Students may substitute ACC 300 Intermediate Financial Accounting from UHMC as part of their AAS degree requirements.

Total credits: 45 minimum at the upper-division level; 42-45 in-residence with UHWO