

ARTICULATION AGREEMENT

For Accounting

Between
J. Sargeant Reynolds Community College (JSRCC)
And
Mary Baldwin College (MBC)

For students planning to pursue Accounting at Mary Baldwin College.

Purpose: This memorandum of understanding has been developed within the framework of the Mary Baldwin College to facilitate the transfer of credits earned by students with Associate of Applied Science (A.A.S.) degrees in accounting at J. Sargeant Reynolds Community College into Bachelor of Art (B.A.) degree programs in Business at Mary Baldwin College. It is intended to provide students enrolled in the Associate of Applied Science - Accounting program at J. Sargeant Reynolds Community College admission into the baccalaureate business programs at Mary Baldwin College.

JSRCC will advertise this program to the general public within the JSRCC service area. The program will be promoted as the "Accounting Associate of Applied Science Transfer Degree Program" in the JSRCC catalog, website and other publicity material. Representatives of JSRCC and MBC will call attention to this articulation agreement when advising students.

Courses listed in this program will be reviewed, as needed, by the faculty of both institutions to ensure continuity of instruction, curriculum, and evaluation. The attached "Accounting Transfer Program Table" lists the respective transfer credits that will be awarded by MBC for courses offered by JSRCC students for transfer under the terms of the Agreement. This table will be updated as curricula evolve. There is a limit of 90 credits that may be transferred to MBC from JSRCC and course equivalency and transfer credits should be limited to those courses required for the student's selected major at MBC. General education requirements for MBC degree can be completed at Reynolds but requires course approval from MBC.

Mary Baldwin College guarantees admission into its B.A. program Business (concentration in Accounting) with junior standing to those students in the JSRCC Associate of Applied Science Accounting program and who have a minimum cumulative grade point average of 2.75 on a 4.0 scale and no individual grade lower than "C."


MBC will consider JSRCC students who have not completed the A.A.S. program for admission into its B.A. Business program (concentration in Accounting). However, the course equivalencies as stated in the Accounting Transfer Program Table are based on the completion of the Associate of Applied Science degree program prior to transfer. Course credit cannot be given for transfer courses in which the student earned below a "C" grade. Students who transfer prior to the completion of the associate degree program will have their courses evaluated individually per the MBC Transfer Guide. Therefore, students are encouraged to complete the Associate of Applied Science degree prior to matriculating to MBC.

Students can transfer credits back to JSRCC from MBC.

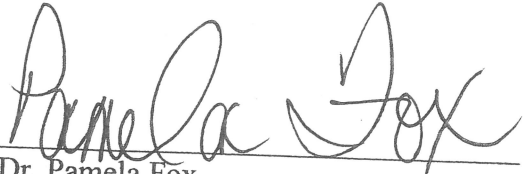
To apply for admission to MBC, students will complete a free online application. Applications are accepted year-round. Federal financial aid is available by filling out the FAFSA. Based on financial aid eligibility, the Virginia Tuition Assistance Grant and Two-Year College Transfer Grant Program are potential options. MBC offers one Phi Theta Kappa scholarship each year of \$1000. The application deadlines are August 15 for Fall, November 30 for Spring, and April 30 for Summer.

Primary contact for the agreement and related matters at JSRCC shall be the Dean of the School of Business at (804) 523-5301. Primary contact for the agreement and related matters at MBC shall be the Director of the ADP Program at 540-887-7274.

APPROVED:



Gary L. Rhodes
President
J. Sargeant Reynolds Community College



Dr. Pamela Fox
President
Mary Baldwin College

Mary Baldwin Transfer Program Table

VCCS	JSR Catalog	MBC	Modifications for Students Transferring to
Communication	3 ENG 111	3 ENG 111	
Business Communication	3 AST 205 Business Communication	3 elective	
Humanities/Fine Arts	3 Humanities/Fine Arts	3 meets Arts or Humanities	
Social / Behavioral Sciences	3 ECO 201 (Macroeconomics)	3 ECON 102	
	3 BUS 220 (Business Statistics)	3 BUAD 222	
Mathematics	3 MTH 120 (Introduction to Mathematics)	3 elective	
Personal Development	1 SDV 100	1 will not transfer	Personal Wellness Courses that meet MB requirements: HLT 110, 115, 116, 215, all PED
Personal Development	2 Personal Wellness Elective	2 meets PE	
Major Field Courses	45		* these courses do not have MBC equivalents, but can be used towards the accounting classes required for the major
	ITE 115 (Introduction to Computer Applica	3 elective	
	BUS 100 Introduction to Business	3 elective	
	ACC 211 Principles of Accounting I	3 BUAD 210	
	ACC 212 Principles of Accounting II	3 BUAD 211	
	ACC 134 Small Business Taxation	3 major requirement*	
	ACC 215 Computerized Accounting	3 BUAD 313	
	ACC 217 Financial Statement Analysis	3 major requirement*	
	Acc 221 Intermediate Accounting I	3 BUAD 310	
	ACC 222 Intermediate Accounting II	3 BUAD 311	
	ACC 231 Cost Accounting I	3 BUAD 312	
	BUS 240 Introduction to Business Law	3 BUAD 220	
	ITE 140 Spreadsheet Software	3 elective	
	ACC 241 Auditing I	3 BUAD 318	
	ACC 261 Principles of Federal Taxation	3 BUAD 314	
	ACC 240 Fraud Examination	3 major requirement*	
Total Credit Hours		66	

Additional MBC Requirements

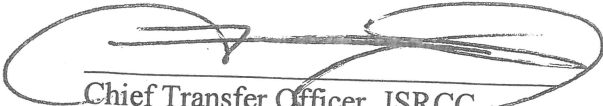
HOURS REQUIRED TO GRADUATE	126
Hours transferred to MB	65
Additional hours from MB	61
Additional hours needed to complete BA and can be taken at JSR	25

Additional Classes to take to complete MB degree with an AAS from JSR

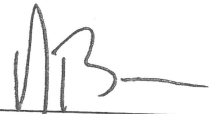
The table also lists additional general education courses that are required by MBC that can be taken either at Reynolds or MBC. Please see MBC representative for list of specific general education courses

Arts	6
Humanities	3
Social Science	3
Micro Economics	3
Natural Science	6
Race & Ethnicity	3
Gender Studies	3
Community Involvement	1-3
Global Understanding or Foreign Language	6
Research & Information Literacy	3
Writing Competecny	3
BuAd 100 Sustainability in Business	3
BuAd 200 Management Principles	3
BuAd 230 Maketing Principles	3
BuAd 340 Financial Management	3
BuAd 400 Business Strategies	3
BuAd 401 Business Senior Seminar	3
Electives (Filler)	3
Total Credit Hours Needed from Mary Baldwin	61 to 63 depending on Community Involvement Credits

REVIEWERS:


Chief Transfer Officer, JSRCC

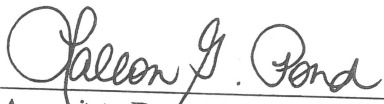
8/6/15
Date


Dean, School of Business, JSRCC

August 6, 2015
Date


VP of Academic Affairs, JSRCC

8/6/15
Date


Associate Dean, ADP, Mary Baldwin

10/26/15
Date


VP of Academic Affairs/Dean of the College,
Mary Baldwin

10/28/15
Date