UNIVERSITY OF HAWAI‘I

SYSTEM ARTICULATION AGREEMENT

Accounting

By agreement of faculty in (August 17, 2015) of the seven participating campuses, this agreement is extended during the review process.
UNIVERSITY OF HAWAI’I SYSTEM ARTICULATION AGREEMENT

Accounting (ACC)

INTRODUCTION

The University of Hawai‘i is comprised of ten campuses located on six islands in the State of Hawai‘i. While each campus has a unique identity and mission, the ten campuses operate as one system.

During the course of their education, students may decide to transfer from one campus to another in the University of Hawai‘i (UH) system. The development of an articulated program of study supports the transfer of earned academic credits within the UH system.

PURPOSE

The primary purpose of this articulation agreement is to facilitate the matriculation of students and the transfer of courses across the university system. Moreover, it is intended to inform students whose program of study requires Accounting as part of their degree requirements of the program opportunities that are available to them throughout the UH system.

AGREEMENT AND PROCEDURES

1. **Scope of Agreement.** This Articulation Agreement applies among the UH Community Colleges, the University of Hawai‘i Maui College, the University of Hawai‘i at Hilo, the University of Hawai‘i at Mānoa, and the University of Hawai‘i West O‘ahu.

2. **General Guidelines for the Application of Award of Transfer Credits**

   A. **Student Eligibility:** Students must be currently enrolled at a participating UH campus to be eligible for the award of any transfer credit.

   B. **Timeline for Application:** Students should apply for transfer credits during their first year of attendance at the receiving campus.

   C. **Transferability:** Credits awarded within the guidelines established in this Agreement will transfer between and among designated University of Hawai‘i campuses. However, students should be informed by both “sending” and “receiving” campuses that transferred credits may not be applicable to programs outside this Agreement.

   D. **Campus Procedures:** Each UH Campus that is a party to this Agreement will be responsible for establishing procedures that detail the timeline and deadlines for
application, review requests for award of transfer credit, and the appeals process for such credit.

The table in this document lists all 100 and 200-level Accounting courses that are equivalent within the University of Hawai‘i system. If a course is unique to a campus and, hence, does not have an equivalent course within the UH system, then it is not listed in the table.

This Articulation Agreement will remain in effect until September 2020. It will be subject to review in September 2019, and may be continued, revised, or discontinued with the consent of all faculty members and administration of all campuses represented in this agreement. The Articulation Agreement remains in effect while review continues.

100 and 200-level Accounting courses that are equivalent within the University of Hawai‘i System

<table>
<thead>
<tr>
<th>Course</th>
<th>Course Title</th>
<th>UHM*</th>
<th>UHH*</th>
<th>UHMC</th>
<th>UHWO*</th>
<th>HAW</th>
<th>HON</th>
<th>KAP</th>
<th>KAU</th>
<th>LEE</th>
<th>WIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>124</td>
<td>Principles of Accounting I</td>
<td>Yes</td>
<td></td>
<td>Yes</td>
<td></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>125</td>
<td>Principles of Accounting II</td>
<td>Yes</td>
<td></td>
<td>Yes</td>
<td></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>126</td>
<td>Principles of Accounting III</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>132</td>
<td>Payroll &amp; Hawai‘i General Excise Tax</td>
<td>Yes</td>
<td></td>
<td>Yes</td>
<td></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>134</td>
<td>Individual Income Tax Preparation</td>
<td>Yes</td>
<td></td>
<td>Yes</td>
<td></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>137</td>
<td>Business Income Tax Preparation</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>201</td>
<td>Introduction to Financial Accounting</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>202</td>
<td>Introduction to Managerial Accounting</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>252</td>
<td>Using QuickBooks in Accounting</td>
<td>Yes</td>
<td></td>
<td>Yes</td>
<td></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>255</td>
<td>Using Excel in Accounting</td>
<td>Yes</td>
<td></td>
<td>Yes</td>
<td></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Under review (UHM, UHH, UHWO signature sheets not included in this agreement)

(Based on University of Hawaii System Articulation Agreement for Accounting dated August 17, 2015 – Effective semester: Fall 2016.)

**Note:** Course equivalency is not to be confused with approved General Education course designation. Procedures for articulating courses to Mānoa are found at [http://www.hawaii.edu/ged/articulation.htm](http://www.hawaii.edu/ged/articulation.htm). For information on courses approved to meet UH Mānoa’s general education requirements, go to [http://www.hawaii.edu/ovcaa/academics/articulation_courses.htm](http://www.hawaii.edu/ovcaa/academics/articulation_courses.htm).
**ACC 124 Principles of Accounting I**

**Revised August 17, 2015**

<table>
<thead>
<tr>
<th>Effective Fall 2016, each university and college campus offering this course has agreed to:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Course alpha and number:</strong> ACC 124 (3 credits)</td>
</tr>
<tr>
<td><strong>Course title:</strong> Principles of Accounting I</td>
</tr>
<tr>
<td><strong>Course description:</strong> Introduces basic accounting principles and practices for service and/or merchandising types of businesses. Areas include: accounting as an information system, the accounting cycle, financial statements, internal control, current and/or long-term assets, current liabilities and payroll. Special emphasis will be placed upon the practical application of accounting principles.</td>
</tr>
<tr>
<td><strong>Prerequisites:</strong> “C” or better or equivalent in ENG 19 or placement in ENG 22.</td>
</tr>
<tr>
<td><strong>Student Learning Outcomes:</strong></td>
</tr>
<tr>
<td>1. Complete the accounting cycle, with emphasis on practical application of accounting principles.</td>
</tr>
</tbody>
</table>
Effective Fall 2016, each university and college campus offering this course has agreed to:

**Course alpha and number:** ACC 125 (3 credits)

**Course title:** Principles of Accounting II

**Course description:** Continues the study of financial accounting procedures. Areas include: long-term assets, long-term liabilities, accounting for corporations and/or partnerships. The statement of cash flows and financial statement analysis may be covered.

**Prerequisites:** "C” or higher in ACC 124

**Student Learning Outcomes:**

1. Apply financial accounting procedures with an emphasis on long-term assets, long-term liabilities, and equity to include corporations and/or partnerships.
Effective Fall 2016, each university and college campus offering this course has agreed to:

**Course alpha and number:** ACC 126 (3 credits)

**Course title:** Principles of Accounting III

**Course description:** Introduces basic accounting principles and practices for manufacturing businesses. Also introduces basic principles and practices of managerial accounting. Areas include financial statement analysis, cost accounting, budgeting, standard cost systems, breakeven analysis, responsibility accounting and capital budgeting.

**Prerequisites:** “C” or higher in ACC 125

**Student Learning Outcomes**

1. Analyze, record, and report the activities of a manufacturing company using job order cost, process cost, and standard cost accounting systems.
2. Prepare information and reports that may be used by management to plan, direct, motivate, and control a business using Cost-Volume-Profit analysis, incremental analysis, and operational and capital budgeting techniques.
3. Analyze financial statements using horizontal analysis, vertical analysis, and financial statement ratio techniques.
Effective Fall 2016, each university and college campus offering this course has agreed to:

**Course alpha and number:** ACC 132 (3 credits)

**Course title:** Payroll & Hawai‘i General Excise Tax

**Course description:** Introduces principles, manual and computerized procedures, and terminology for business applications of payroll accounting. Includes preparation and filing of federal and Hawai‘i state forms for payroll taxes and the Hawai‘i General Excise and Use Tax.

**Prerequisites:**
"C" or better in ACC 120, ACC 124, or ACC 201. Concurrent enrollment is discretionary by campus (KapCC, UHMC).

**Lowest Common Denominator:** HAWCC: A grade "C" or higher in ENG 21, or ENG 22, or successful completion of ESOL 94F, or ESOL 94S, or qualification for ENG 100, or ESL 100, or equivalent

**Student Learning Outcomes**
1. Ethically and accurately prepare and report payroll according to federal and state laws.
2. Ethically and accurately complete Hawai‘i General Excise and Use tax forms.

**Note:**
HAWCC: A grade "C" or higher in ENG 21, or ENG 22, or successful completion of ESOL 94F, or ESOL 94S, or qualification for ENG 100, or ESL 100, or equivalent
Effective Fall 2016, each university and college offering this course has agreed to:

**Course alpha and number:** ACC 134 (3 credits)

**Course title:** Individual Income Tax Preparation

**Course description:** Introduces the preparation of federal and state of Hawai‘i individual income tax returns with an emphasis on tax law and regulations and their application to the tax returns. This course is intended for an individual preparing basic tax returns under the supervision of an accounting professional.

**Prerequisite:** “C” or better or equivalent in ENG 19 or placement in ENG 22. (ACC 120 HawCC)

**Recommended Preparation:** Completion of ICS 100 or ICS 101 or BUSN 150 or BUS 101 or concurrent.

**Lowest Common Denominator:** A grade "C" or higher in ENG 21, or ENG 22, or successful completion of ESOL 94F, or ESOL 94S, or qualification for ENG 100, or ESL 100, or equivalent

**Student Learning Outcomes**

1. Ethically and accurately apply federal and state laws to prepare individual tax returns.
2. Use basic tax research techniques.
**Effective Fall 2016, each university and college campus offering this course has agreed to:**

**Course alpha and number:** ACC 137 (3 credits)

**Course title:** Business Income Tax Preparation

**Course description:** Introduces Federal and Hawai'i tax laws and regulations and basic return preparation for business entities. This course is intended for an individual preparing basic tax returns under the supervision of an accounting professional.

**Prerequisite:** "C" or better or equivalent in ACC 134, or consent of instructor.

**Recommended Preparation:** Completion of ICS 100 or ICS 101 or BUSN 150 or BUS 101 or concurrent.

**Lowest Common Denominator:** A grade "C" or higher in ACC 134, or consent of instructor.

**Student Learning Outcomes**

1. Ethically and accurately interpret and apply federal and state laws to the preparation of business tax returns.
2. Demonstrate basic tax research related to business entities.
ACC 201 Introduction to Financial Accounting

Revised August 17, 2015

Effective Fall 2016, each university and college campus offering this course has agreed to:

**Course alpha and number:** ACC 201 (3 credits)

**Course title:** Introduction to Financial Accounting

**Course description:** An introduction to accounting principles and practices used to record and communicate financial information. Analyze methods for valuating assets, liabilities, and equity of an organization.

**Prerequisite:** Placement into ENG 100 or equivalent. (UHMC only: MATH 82 with grade C or better, or placement at least MATH 100, or consent.)

**Lowest Common Denominator:** A grade "C" or higher in ENG 21, or a grade "C" or higher in ENG 22, or successful completion of ESOL 94F, or successful completion of ESOL 94S, qualification for ENG 100, or qualification for ESL 100.

**Student Learning Outcomes**

1. Complete the accounting cycle for a service and merchandising organization using current accounting standards
2. Analyze the effects of business transactions on the financial statements of an organization.
3. Identify and apply basic internal control principles and accounting ethics in a business setting.
**ACC 202 Introduction to Managerial Accounting**

Revised August 17, 2015

Effective Fall 2016, each university and college campus offering this course has agreed to:

| **Course alpha and number:** ACC 202 (3 credits) |
| **Course title:** Introduction to Managerial Accounting |
| **Course description:** An introduction to managerial accounting methods for evaluating performance including cost accounting, budgeting, break-even analysis, ratio analysis, standard cost systems, and reporting for internal decision making. |
| **Prerequisite:** ACC 201 with a grade of "C" or higher, or both ACC 124 with a grade of "C" or higher and ACC 125 with a grade of "C" or higher. |
| **Lowest Common Denominator:** ACC 201 with a grade of "C" or higher, or both ACC 124 with a grade of "C" or higher and ACC 125 with a grade of "C" or higher. |

**Student Learning Outcomes:**

1. Analyze, record, report and interpret business activities of a manufacturing organization using current accounting standards
2. Prepare information and reports that may be used by management for planning, control and decision making purposes.
3. Evaluate alternatives using various methods of entity-wide and project financing.
4. Analyze financial statements using horizontal analysis, vertical analysis, and financial statement ratio techniques.
Effective Fall 2016, each university and college offering this course has agreed to:

**Course alpha and number:** ACC 252 (3 credits)

**Course title:** Using QuickBooks in Accounting

**Course description:** Provides “hands-on” approach to computerized accounting using QuickBooks®. Applies previously acquired accounting skills and knowledge in a computerized environment to set up and maintain accounting records. Emphasis will be placed on the application of QuickBooks® to the accounting cycle.

**Prerequisite:** “C” or better in ACC 120, or ACC 124 or ACC 201; and credit or concurrent enrollment in BUS 101 or BUSN 150 or ICS 100 or ICS 101; or consent.

**Lowest Common Denominator:** Credit or concurrent enrollment in ACC 124, or ACC 125 or ACC 201.

**Student Learning Outcomes:**

1. Apply fundamental accounting principles to set up and maintain records using QuickBooks.
2. Evaluate and communicate business performance based on various reports.
ACC 255 Using Excel in Accounting

Revised August 17, 2015

Effective Fall 2016, each university and college offering this course has agreed to:

**Course alpha and number:** ACC 255 (3 credits)

**Course title:** Using Excel in Accounting

**Course description:** Provides "hands-on" training in the use of spreadsheets on computers to solve accounting problems. Applies previously acquired accounting skills and knowledge. Emphasizes financial and managerial accounting.

**Prerequisite:** Credit or concurrent enrollment in ACC 126 or ACC 202; and BUS 101 or BUSN 150 or ICS 100 or ICS 101 or equivalent; or consent.

**Lowest Common Denominator:** A grade of "C" of higher in ACC 124, ACC 125, or ACC 201; Credit or concurrent enrollment in ICS 100, or ICS 101; Or consent of instructor.

**Student Learning Outcomes:**

1. Compile financial data utilizing an electronic spreadsheet to generate accurate and relevant output.
2. Analyze accounting problems and use the results to propose recommendations for improvements.
UNIVERSITY OF HAWAI‘I SYSTEM ARTICULATION AGREEMENT
Accounting

Hawai‘i Community College

Joni Onishi, Interim Chancellor

Joyce Hamasaki, Interim Vice Chancellor for Academic Affairs

Beth Sanders, Interim Dean of CTE

Robert Yamane, Chair, Business Education and Technology Division

Joel Peralta, Professor, Accounting Program Coordinator

2/29/2016

FEB 28 2016

2/26/16

2/19/16

2/19/16
UNIVERSITY OF HAWAI'I SYSTEM ARTICULATION AGREEMENT
Accounting

Honolulu Community College

Erika Lacro, Chancellor

Katy Ho, Vice Chancellor for Academic Affairs

Marcia Roberts-Deutsch, Dean, University College

Jennifer Higa-King, Chair, Humanities & Social Sciences Division

Lena Low, Discipline Liaison, Accounting

5-5-16
Date

APR 21 2016
Date

4/21/16
Date

4/30/2016
Date

4-25-16
Date
UNIVERSITY OF HAWAI‘I SYSTEM ARTICULATION AGREEMENT
Accounting
Kapi‘olani Community College

Leon Richards, Chancellor 3/30/16

Louise Pagotto, Vice Chancellor for Academic Affairs 3/30/16

John Richards, Dean of Culinary, Hospitality, Business, Legal & Technology 3/30/16

Trude Pang, Department Chair, Business, Legal & Technology Education Department 3/29/16

Calvin Tan, Assistant Professor and Accounting Program Coordinator 3/18/2016

Kevin Dooley, Professor Accounting 03-28-16
UNIVERSITY OF HAWAI'I SYSTEM ARTICULATION AGREEMENT

Accounting

Leeward Community College

Manuel Cabral, Chancellor

Michael Pecsok, Vice Chancellor for Academic Affairs

Ron Umehira, Dean of Career and Technical Education

Kay Oto, Division Chair, Business Division

Della Anderson, Associate Professor CC, Accounting Program Chair

Roy Kamida, Professor CC

Shelley Ota, Professor CC

Tina Lee, Assistant Professor CC

Evelyn Wong, Instructor CC

Date

3/1/16

3/1/16

MAR 1

2/29/16

2/29/16

3/1/2016

3/1/2016

3/1/2016
UNIVERSITY OF HAWAI'I SYSTEM ARTICULATION AGREEMENT
Accounting

University of Hawai'i Maui College

Lui K. Hokoana, Chancellor  3/3/16

Date

John McKeen, Vice Chancellor of Academic Affairs  2/29/16

Date

David Grooms, Professor and Interim Assistant Dean of Instruction  2/22/16

Date

Johanna Moore, Professor and Business Department Chair  2/19/16

Date

Johanna Moore, Professor and Accounting Program Coordinator  3/14/16

Date
UNIVERSITY OF HAWAI‘I SYSTEM ARTICULATION AGREEMENT
Accounting

Windward Community College

Douglas Dykstra, Chancellor  3/9/16  Date

Ardis Eschenberg, Vice Chancellor for Academic Affairs  3/7/16  Date

Charles Sasaki, Dean of Academic Affairs, Division II  3/1/16  Date

Deacon Hanson, Business Discipline Coordinator/Accounting Instructor  2/25/2016  Date