

University of South Dakota Beacom School of Business (BBA Accounting)
and
Southeast Technical College (A.A.S. Accounting)

I. Parties

The parties to this agreement are the University of South Dakota (USD), Beacom School of Business and Sioux Falls School District, Southeast Technical College (STC).

II. Purpose

The purpose of this agreement is to:

- A. replace the Program to Program Articulation Agreement with Respect to Applying the Associate of Applied Sciences Degree in Accounting towards the Bachelor of Business Administration in Accounting between STC and USD dated [SDBOR, December, 2005 and May, 2021];
- B. have a signed articulation agreement that addresses the varying needs of students and complementary nature of the institutions' programs;
- C. provide increased educational opportunities for students from South Dakota and the region;
- D. extend and clarify education opportunities for students;
- E. provide STC students who have completed an A.A.S. degree in Accounting an opportunity to earn a USD Bachelor of Business Administration in Accounting degree.

III. Academic Program

- A. STC A.A.S Accounting to USD B.B.A. Accounting

Upon successful completion of the USD requirements specified in III.B. below, USD will accept up to 62 course credits from STC's A.A.S. degree in Accounting for students majoring in Accounting within the Bachelor of Business Administration degree program at USD. Students must successfully complete the A.A.S. degree in Accounting from STC prior to transferring to USD for the credits to be accepted. Students must meet all S.D. Board of Regents policies and university graduation requirements in order to receive a degree.

- B. Requirements to be completed at USD to earn a Bachelor of Business Administration degree with Accounting Major are outlined below as are courses to be taken at STC.

USD BBA Major	Courses To Be Taken at STC	Courses To Be Taken at USD
Accounting	ACCT 210 Principles of Accounting I (4 cr) ACCT 211 Principles of Accounting II (4 cr) ACCT 212 Intermediate Accounting I (4 cr) ACCT 213 Intermediate Accounting II (4 cr) ACCT 214 Cost Accounting (4 cr) ACCT 216 Payroll & Quickbooks (4 cr) ACCT 218 Income Tax I (4 cr) ACCT 260 Accounting Spreadsheet Applications (4 cr) BUS 101 Foundations of Business (3 cr) BUS 218 Project Management (3 cr) BUS 286 Capstone in Business Studies (3 cr)	ACCT 360 Accounting Systems (3 cr) ACCT 450 Auditing (3 cr) BADM 220 Business Statistics I (3 cr) BADM 310 Business Finance (3 cr) BADM 321 Business Statistics II (3 cr) BADM 323 Information Systems (3 cr) BADM 350 Legal Environment (3 cr) BADM 369 Organizational Behavior & Theory (3 cr) BADM 370 Marketing (3 cr) BADM 482 Business Policy & Strategy (3 cr) BLAW 351 Business Law (3 cr)

	CMST 101 Foundations of Communications (3 cr) CSC 105 Intro to Computers (3 cr) ECON 201 Microeconomics (3 cr) ECON 202 Macroeconomics (3 cr) ENGL 101 English Composition (3 cr) MATH 114 College Algebra (4 cr) SSS 100 Student Success Seminar (2 cr)	Civics Requirement (3 cr) CMST 210 Interpersonal Communication for Professionals (3 cr) ENGL 205 Business Writing (3 cr) SGR #4 – Fine Arts (3 cr) SGR #6 – Lab Science (6 cr) MATH 121 Survey of Calculus (4 cr) PHIL 322 Ethics & Corporate Social Responsibility in Business (3 cr) 300/400 level Business Course (3 cr) 300/400 level ECON Course (3 cr)
Total Credits Taken	62 credits	64 credits
USD BBA Accounting major open only to those with A.A.S. in Accounting		

C. Additional Requirements for Bachelor of Business Administration Majors

1. Students must have a cumulative GPA of 2.5 (on a 4.0 scale), a GPA of 2.5 in business, accounting, marketing, business and technical coursework.
2. Students must complete a minimum of 60 credits of upper level (300 or 400) coursework. BBA major coursework credit is included in this requirement.
3. No more than two business courses (ACCT, BADM, BLAW, DSCI, ECON, ENTR, FIN, HRM, HSAD, MKTG, MGMT) with grades of D, F, or WDF are permitted.
4. No more than 6 credit hours may be counted toward a business major from any of the following four categories: (1) internships/practicums, (2) study tour, (3) independent studies/readings and (4) service learning activities. In addition, no more than 6 credits total from the list may be applied to any business major (i.e., business electives), and no more than 12 credits total from the list can be applied toward a business degree (i.e., business and/or free electives). No more than 6 credits of Satisfactory/Unsatisfactory graded business coursework may be applied toward a business major.
5. Students must pass an exit examination.

IV. Obligations

Both parties agree to confer with each other on a yearly basis regarding changes in curricula involved in this articulation agreement.

V. Modifications

This agreement may be modified from time to time by the South Dakota Board of Regents and Southeast Technical College with approval by the South Dakota Board of Education. Modifications may not diminish the entitlements enjoyed by students who have already attended classes delivered under the terms of earlier versions of the agreement, except in rare instances in which retroactive implementation of modifications may be required to comply with accreditation standards or to conform to professional licensure requirements.

VI. Termination

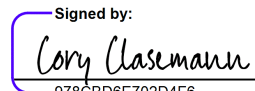
This agreement may be terminated by either party upon one year’s written notice to the other. Student(s) enrolled in the program at that time shall be allowed to complete the program.

This Agreement depends upon the continued availability of appropriated funds and expenditure authority from the Legislature for this purpose. If for any reason the Legislature fails to appropriate or grant expenditure authority or funds become unavailable by operation of law or federal funds reductions, this Agreement will be terminated by the University of South Dakota. Termination for any of these reasons is not a default by the University of South Dakota nor does it give rise to a claim against the University of South Dakota.

VII. Effective Date

The agreement applies to students who graduated from STC in 2023 and subsequent years.

VIII. Acceptance of Agreement:

Signed by:  978CB06E702D4F8 Dr. Cory Clasemann, President Southeast Technical College	5/6/2026 Date
Signed by:  8B2F567C6817489 Sheila R Gestring, President University of South Dakota	5/6/2026 Date