



UNIVERSITY  
of HAWAII®  
WEST O'AHU



UNIVERSITY of HAWAII®  
HAWAII  
COMMUNITY COLLEGE

## UNIVERSITY OF HAWAII ARTICULATION AGREEMENT

### Hawai'i Community College Associate in Applied Science degree in Accounting to the University of Hawai'i-West O'ahu Bachelor of Arts degree in Business Administration with concentration in Accounting

The purpose of this Agreement is to facilitate a smooth transition for students from the Hawai'i Community College Associate in Applied Science (AAS) in Accounting program to the University of Hawai'i-West O'ahu Bachelor of Arts (BA) in Business Administration program with a concentration in Accounting.

This recommended pathway is designed to produce multiple entry and exit points to flexibly serve student career and educational objectives. Students may use dual enrollment as a method of completing the required coursework outlined in the attachments to this agreement, contingent upon eligibility, deadlines, and established procedures.

Students must graduate from Hawai'i Community College with the articulated AAS degree in Accounting to be eligible for the benefits of this Agreement. Completion of the articulated AAS degree will enable students to follow the University of Hawai'i-West O'ahu core, concentration, general education, focus, and graduation requirements in place on the effective term of this agreement. Participation in the University of Hawai'i Automatic Admissions transfer process is possible for students planning to complete the AAS in Accounting provided that eligibility, deadlines, and procedures established for the designated term of entry are met. Students who do not complete the AAS in Accounting degree at Hawai'i Community College will be required to meet catalog requirements in place upon admission to the University of Hawai'i-West O'ahu. While this academic pathway represents the most efficient coursework progression from the AAS program at Hawai'i Community College through the BA program at the University of Hawai'i-West O'ahu, individual course substitutions may be made on a case-by-case basis when recommended courses are not available; however, all core, concentration, general education, focus, and graduation requirements must still be met in those individual cases.

Requirements of the articulated 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 these programs may require revisions to this Agreement.

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

1. Identify Success Advisors at the University of Hawai'i-West O'ahu who will partner with Hawai'i Community College Counselors to ensure timely and accurate advising information on pre-admission, admission, degree requirements, and other related advising information.
2. Identify a Success Advisor at the University of Hawai'i-West O'ahu who will work with their campus STAR personnel to develop an accurate STAR pathway for students pursuing this articulation agreement.
3. Identify a University of Hawai'i-West O'ahu faculty member who will serve as the faculty advisor to students who are part of this articulation in the selected concentration.
4. Inform students that financial aid may be available through either institution as the student identifies his/her home campus each semester, and that students must follow the financial aid policies and procedures at that home school in order to be eligible for financial aid.
5. Meet with Hawai'i Community College 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, Hawai'i Community College agrees to:

1. Place a notation in the advisor notes in STAR which identifies AAS in Accounting students intending to transfer to the University of Hawai'i-West O'ahu who are in the process of completing the AAS degree and are a part of this articulation.
2. Identify a Counselor at Hawai'i Community College who will partner with the University of Hawai'i-West O'ahu advisors to ensure timely and accurate advising information on pre-admission, admission, degree requirements, and other relevant advising information.
3. Identify a Hawai'i Community College faculty member who will serve as the faculty advisor to students who are part of the articulation.
4. Inform students that financial aid may be available through either institution as the student identifies his/her home campus each semester, and that students must follow the financial aid policies and procedures at that home school in order to be eligible for financial aid.
5. Meet with the University of Hawai'i-West O'ahu faculty and/or administration minimally every two years, or on an as needed basis, to discuss potential and planned curricular changes.

This Articulation Agreement was signed on July 8, 2022 and is effective beginning Fall 2022. This Agreement is based on the General Education and Focus requirements in effect at the University of Hawai'i-West O'ahu for 2022-2023.

This Agreement will remain in effect through academic year 2027 and must be reviewed for renewal and/or modification by both parties in order to maintain this Hawai'i Community College to University of Hawai'i West O'ahu pathway.

**HAWAI'I COMMUNITY COLLEGE**  
 Associate in Applied Science in Accounting  
 University of Hawai'i-West O'ahu Articulation Option Requirements  
 Based on Catalog Year: 2022-2023

**Required AAS Courses**

<b>Credits</b>	<b>Recommended Hawai'i CC Course</b>	<b>AS Requirement/Course Title</b>	<b>UH West O'ahu Requirement</b>
3	ENG 100	Written Communication: ENG 100 Composition I	ENG 100 (FW)
3	Cultural Environment Elective:	Recommend HWST 107	HWST 107 (DH, HAP)
3	Natural Environment, Select One Lecture:	Any 100-level or higher natural science course: 3 credits DB or 3 credits DP designated course	Biological or Physical Science (DB or DP)
3	Communications, Select One Course:	<ul style="list-style-type: none"> <li>• SP 130 Business and Organization Communication</li> <li>• SP 151 Introduction to Speech and Communication</li> <li>• SP 251 Public Speaking</li> </ul> *(Recommend SP 151 to fulfill OC Focus requirement at UHWO)	*SP 151 (DA, OC)
3	ACC 124	Principles of Accounting I	Elective
3	ACC 132	Payroll and Hawaii General Excise Taxes	Elective
3	ACC 134	Individual Income Tax Preparation	Elective
3	ACC 155	Spreadsheets in Accounting	Elective
3	ACC 201	Introduction to Financial Accounting	ACC 201
3	ACC 202	Introduction to Managerial Accounting	ACC 202
3	ACC 252	Using Quickbooks in Accounting <i>(Note: ACC 252 and ACC 255 substitute for ACC 409, however 45 credits of upper division 300-400 level coursework must still be completed)</i>	ACC 409
3	ACC 255	Using Spreadsheets in Accounting II <i>(Note: ACC 252 and ACC 255 substitute for ACC 409, however 45 credits of upper division 300-400 level coursework must still be completed)</i>	ACC 409
3	ACC 295	Accounting Capstone	Elective

<b>Credits</b>	<b>Recommended Hawai'i CC Course</b>	<b>AS Requirement/Course Title</b>	<b>UH West O'ahu Requirement</b>
3	Select One Course:	<ul style="list-style-type: none"> <li>• ACC 130 Hospitality Accounting</li> <li>• ACC 193V or BUSN 193V - Cooperative Education</li> <li>• BUS 120 Principles of Business</li> <li>• *ECON 130 Microeconomics</li> <li>• *ECON 131 Principles of Macroeconomics</li> <li>• ENT 125 Starting a Business</li> </ul> *(Highly Recommend ECON 130 or ECON 131 to fulfill one DS General Ed and BUSA Lower Division Requirement)	ECON 130 or 131 (DS, Lower Division program requirement)
3	Select One Course:	<ul style="list-style-type: none"> <li>• BUSN 164 Career Success</li> <li>• IS 101 Building Bridges to Self, College &amp; Community</li> </ul>	Elective
3	BUSN 123	Word Processing for Business	Elective
3	Select One Course:	<ul style="list-style-type: none"> <li>• BUSN 150 Introduction to Business Computing</li> <li>• ICS 101 Digital Tools for the Information World</li> </ul>	ICS 101
3	BUSN 178	Business Communications	Elective
3	Select One Course:	BUSN 188 Business Calculations MATH 115 Statistics (Recommended to meet lower division math requirement and pre-requisite for BUSA 320)	Elective or MATH 115
3	MGT 124	Human Resource Management	Elective

**Total 60 credits**

**Note:** To obtain the General Education or Focus requirements at UH West O'ahu, the course must have had the designation at Hawai'i Community College at the time of completion.

## UNIVERSITY OF HAWAI'I WEST O'AHU

Bachelor of Arts in Business Administration with a concentration in Accounting Requirements for  
Hawai'i Community College AAS in Accounting under the University of Hawai'i-West O'ahu  
Articulation Option Based on Catalog Year: 2022-2023

### **General Education Requirements (31 credits)**

<b>Gen Ed / Focus</b>	<b>Credits</b>	<b>Requirement/Course Title</b>
FW	3	Written Communication: ENG 100 Composition I
FS/FQ	3	Symbolic Reasoning: MATH 103 College Algebra, MATH 115 Statistics or higher-level Mathematics
FG	6	Global & Multi-cultural Perspectives: Complete 6 credits from two different groups (FGA, FGB or FGC)
DA, DH, DL	6	Diversification Arts, Humanities or Literature: Complete 6 credits from two different areas <i>*HWST 107 Hawai'i: Center of the Pacific (DH, HAP) and SP 151 Personal and Public Speaking (DA, OC) is strongly recommended.</i>
DS	6	Diversification Social Sciences: Complete 6 credits from two different subject areas <i>*ECON 130 Principles of Microeconomics (DS, BUSA Lower Division Core) and 3 credits of any DS other than ECON is strongly recommended.</i>
DB, DP, DY	7	Diversification Natural Sciences: Complete 3 credits of Biological Science(DB), 3 credits of Physical Science (DP) and 1 credit of Lab (DY)

### **Writing Skills Requirement**

ENG 200 Composition II or ENG 209 Business Writing

### **Lower Division Math Requirement (3 credits)**

MATH 103 College Algebra, MATH 115 Statistics or higher-level Math

### **Lower Division Program Requirements (12-15 credits)**

<b>Gen Ed / Focus</b>	<b>Credits</b>	<b>Course</b>	<b>Course Title</b>
	3	*ACC 201	Introduction to Financial Accounting
	3	*ACC 202	Introduction to Managerial Accounting
	3	ICS 101	Digital Tools for the Information World
DS	3	ECON 130	Principles of Microeconomics
	3	ECON 131	Principles of Macroeconomics

\*Need a C or better in ACC 201 and ACC 202

### **Core Business Courses (24 credits)**

<b>Credits</b>	<b>Course</b>	<b>Course Title</b>
3	BUSA 300	Principles of Marketing
3	BUSA 312	Intermediate Financial Accounting I
3	BUSA 320	Statistics for Decision-Making

<b>Credits</b>	<b>Course</b>	<b>Course Title</b>
3	BUSA 321	Business Finance
3	BUSA 324	Business Law
3	BUSA 345	Management of Information Systems
3	BUSA 386*	Global Management and Organizational Behavior
3	BUSA 435*	Strategic Management

\*Possible Upper Division Writing Intensive (WI) Options

**Accounting Concentration Requirements (15 credits)**

Complete ACC 323 Intermediate Financial Accounting II and 12 credits of Upper Division Accounting Electives (see list of Accounting Electives in UH West O’ahu Catalog)

**Capstone Requirement (3 credits)**

WI BUSA 486A Senior Project or WI BUSA 488A Senior Case Studies or WI BUSA 490M Administrative Practicum or WI BUSA 494 Small Business Institute Supervised Field Study

**Additional Upper Division Credits (6 credits)**

Additional 300-400 level coursework needed to meet UH West O’ahu upper division credit minimum of 45 credits. Students are encouraged to select upper division coursework that fulfill any outstanding General Education requirements upon transfer to UH West O’ahu. Please see your UHWO College Success Advisor to determine how many elective credits are needed.

**Focus Requirements**

**Requirement**

Oral Communication (OC)

Contemporary Ethical Issues (ETH)

Hawaiian, Asian and Pacific Issues (HAP)

\*Can be met in combination with other requirements

**Writing Intensive Requirement**

Complete 3 upper division (300 or higher) level Writing Intensive (WI) courses. A minimum of two classes must come from coursework outside of the Capstone Course (BUSA 486A, BUSA 488A, BUSA 490A or BUSA 494). *Whenever possible, WI sections of required core or concentration courses are highly recommended.*

**Note:** A minimum of 120 total credits must be earned of which 45 credits must be upper division. A minimum of 30 credits must be earned “in residence” through courses taken at the University of Hawai’i-West O’ahu

# Bachelor of Arts in Business Administration, Accounting (Hawai'i Community College AAS in Accounting Articulation Agreement)

The goal of academic advising is to further enhance the educational mission of the university, and create quality, accessible advising partnerships with all students in a positive environment that supports student success. This advising sheet is for tracking purposes toward degree completion and is subject to change. Students also may track their academic progress via STAR Degree Check through [www.star.hawaii.edu](http://www.star.hawaii.edu) Academic Advising appointments may be scheduled by calling [808-689-2689](tel:808-689-2689) or toll-free from neighbor islands at [866-299-8656](tel:866-299-8656).

## Graduation Requirements (see the current catalog for any additional graduation requirements):

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> 45 Upper Division Credits Minimum | <input type="checkbox"/> 3 Upper Division Writing Intensive Courses | <input type="checkbox"/> 2.0 UHWO GPA          |
| <input type="checkbox"/> 120 Total Credits Minimum         | <input type="checkbox"/> Focus Requirements (OC, HAP, ETH)          | <input type="checkbox"/> 2.0 CONCENTRATION GPA |
| <input type="checkbox"/> 30 UHWO Credits                   |   |  |

## General Education Requirements: 31 credits

Credits	Course Alpha / Number / Title
3	Foundations Written Communications (FW) ENG 100 Composition I / <b>Hawai'i CC ENG 100</b>
3	Foundations Symbolic Reasoning (FS) <b>OR</b> Foundations of Quantitative Reasoning (FQ) / <b>Hawai'i CC MATH 115</b> MATH 103 College Algebra, MATH 115 Statistics or higher <i>*Will Satisfy Lower Division Math Requirement, Recommend MATH 115 Statistics</i>
6	Foundations Global and Multicultural Perspectives (FG): 6 credits from two <b>different</b> groups (A, B, C): *Group A: Primarily before 1500 CE (e.g., HIST 151 or ANTH 151) *Group B: Primarily after 1500 CE (e.g., HIST 152 or ANTH 152) *Group C: Pre-history to present
6	Diversification Arts, Humanities & Literature (DA, DH, DL): / <b>Hawai'i CC HWST 107 (DH, HAP), SP 151 (DA, OC)</b> 6 credits from two different areas
3	Diversification Social Sciences (DS): 6 credits from two different areas / <b>Hawai'i CC ECON 130 or 131</b>
3	Diversification Social Sciences (DS): Different area from above.
3	Diversification Natural Sciences (DB, DP, DY): / <b>Hawai'i CC DB or DP</b> 3 credits from the biological sciences (DB):
3	3 credits from the physical sciences (DP):
1	1 credit of laboratory (DY):

## Writing Skills Requirement: 3 credits

Credits	Course Alpha / Number / Title
3	ENG 200 Composition II or ENG 209 Business Writing

## Lower Division Math Requirement: 0-3 credits

Credits	Course Alpha / Number / Title
0 or 3	MATH 103 College Algebra, MATH 115 Statistics or higher / <b>Hawai'i CC MATH 115</b> <i>*Will satisfy FS/FQ requirement; Recommend MATH 115 Statistics</i>

## Lower Division Program Requirements: 12-15 credits

Credits	Course Alpha / Number / Title
3	ACC 201 Introduction to Financial Accounting / <b>Hawai'i CC ACC 201</b>
3	ACC 202 Introduction to Managerial Accounting / <b>Hawai'i CC ACC 202</b>
0 or 3	ECON 130 Principles of Microeconomics <i>*Will satisfy one DS requirement</i> / <b>Hawai'i CC ECON 130</b>
3	ECON 131 Principles of Macroeconomics
3	ICS 101 Digital Tools for Info World / <b>Hawai'i CC ICS 101 or BUSN 150</b>

**Core Requirements: 24 credits**

Credits	Course Alpha / Number / Title
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 of Information Systems
3	BUSA 386 Global Management and Organizational Behavior
3	BUSA 435 Strategic Management

**Concentration Requirements: 15 (UD) credits**

Credits	Course Alpha / Number / Title
3	ACC 323 Intermediate Financial Accounting II

**Choose 12 credits from the following:**

- ACC 330 Federal Tax: Individual Income
- ACC 340 Intermediate Managerial Accounting
- ACC 409 Accounting Information Systems
- ACC 418 Auditing
- ACC 419 Advanced Accounting
- ACC 430 Corporate and Partnership Tax
- ACC 431 Estate and Gift Taxation
- ACC 450 Governmental Accounting
- ACC 498a Selected Topics in Accounting
- ACC 499 Directed Reading and Research
- BUSA 311 Financial Statement Analysis

**Only one of the following courses may be used:**

- FIN 301 Personal Financial Planning or
- BUSA 340 Business Intelligence

Credits	Course Alpha / Number / Title
3	<b>Hawai'i CC ACC 252 and ACC 255 substitute for ACC 409</b>
3	
3	
3	

**Capstone Requirement: 3 (UD) credits**

Credits	Course Alpha / Number / Title
3	WI BUSA 486A Senior Project, <u>or</u> WI BUSA 490A Administrative Practicum, <u>or</u> WI BUSA 488A Senior Case Studies, <u>or</u> WI BUSA 494 Small Business Institute Supervised Field Study

## Elective Requirements: 26-32 credits

6\* Upper Division

\*See a Student Services Academic Advisor

Credits	Course Alpha / Number / Title
3	<i>Upper Division (300-400 level)</i>
3	<i>Upper Division (300-400 level)</i>
3	<b>Hawai'i CC ACC 124</b>
3	<b>Hawai'i CC ACC 132</b>
3	<b>Hawai'i CC ACC 134</b>
3	<b>Hawai'i CC ACC 155</b>
3	<b>Hawai'i CC ACC 295</b>
3	<b>Hawai'i CC BUSN 123</b>
3	<b>Hawai'i CC BUSN 178</b>
3	<b>Hawai'i CC BUSN 188</b>
2	<b>Hawai'i CC MGT 124</b>

**NOTES:** The Faculty contact for this concentration is Dr. Frank Kudo, email: [fkudo@hawaii.edu](mailto:fkudo@hawaii.edu), phone: 808-689-2331, Katie Landgraf, email: [katiebl@hawaii.edu](mailto:katiebl@hawaii.edu), phone: 808-689-2382, Dr. Eric Wen, email: [ericwen@hawaii.edu](mailto:ericwen@hawaii.edu), phone: 808-689-2399 and Wendell Lee, email: [wlee808@hawaii.edu](mailto:wlee808@hawaii.edu). The Accounting concentration is available via distance delivery.

- Check the UH West O'ahu General Catalog for pre-requisites.
- For those thinking of completing the CPA license, please contact Katie Landgraf, [katiebl@hawaii.edu](mailto:katiebl@hawaii.edu), for further details.