



UNIVERSITY
of HAWAII®
WEST O'AHU



UNIVERSITY of HAWAII®
KAPI'OLANI
COMMUNITY COLLEGE

UNIVERSITY OF HAWAII ARTICULATION AGREEMENT

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

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

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 Kapi'olani Community College with the articulated AS degree in Accounting to be eligible for the benefits of this Agreement. Completion of the articulated AS 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 AS in Accounting provided that eligibility, deadlines and procedures established for the designated term of entry are met. Students who do not complete the AS in Accounting degree at Kapi'olani 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 AS program at Kapi'olani 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 Science (AS) in Accounting and the Bachelor of Arts (BA) in Business Administration with a concentration in Accounting 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 Kapi'olani 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 Kapi'olani 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, Kapi'olani Community College agrees to:

1. Place a notation in the advisor notes in STAR which identifies AS in Accounting students intending to transfer to the University of Hawai'i-West O'ahu who are in the process of completing the AS degree and are a part of this articulation.
2. Identify a Counselor at Kapi'olani 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 Kapi'olani 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 is effective beginning Fall 2022 and 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 should be reviewed for renewal and/or modification in order to maintain this Kapiolani Community College to University of Hawai'i West O'ahu pathway.

Attachment I

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

Required Program Courses

Credits	KAP CC Course	Course Title	UH West O'ahu Requirement
3	ENG 100/ESL 100	Composition I	FW, ENG 100
3	Select One Math Course:	Recommend MATH 115 Introduction to Statistics and Probability	FQ, LD Math Req
3	Select One Oral Communication Course:	<ul style="list-style-type: none"> SP 151 Personal & Public Speech SP 251 Principles of Effective Public Speaking 	DA, OC
3	Select One Arts & Humanities Elective	Recommend HWST 107 Hawai'i Center of the Pacific	DH, HAP
3	Select One Social Science Course:	Recommend ECON 130 Principles of Microeconomics or ECON 131 Principles of Macroeconomics	DS, ECON 130 or ECON 131
3	Select One Natural Science Course:	Complete any Biological (DB) or Physical (DP) Science	DB or DP
3	Select One Info & Computer Science Course:	Recommend ICS 101 Digital Tools for the Information World	ICS 101
3	BUS 120	Principles of Business	BUSA 120, DS
3	ACC 132	Payroll and Hawai'i General Excise Taxes	Elective
3	ACC 134	Individual Income Tax Preparation (<i>Note: ACC 134 and ACC 137 substitutes for ACC 330, however 45 credits of upper division 300-400 level coursework must still be completed</i>)	ACC 330
3	ACC 137	Business Income Tax Preparation (<i>Note: ACC 134 and ACC 137 substitutes for ACC 330, however 45 credits of upper division 300-400 level coursework must still be completed</i>)	ACC 330
3-6	Select One:	<ul style="list-style-type: none"> ACC 201 Introduction to Financial Accounting ACC 124 Principles of Accounting I and ACC 125 Principles of Accounting II 	ACC 201
3	ACC 202	Introduction to Managerial Accounting	ACC 202
3	ACC 221	Practical Intermediate Accounting	Elective
3	ACC 231a	Professional Skills	Elective
3	ACC 261a	Accounting Information and Management System Topics	ACC 409

Credits	KAP CC Course	Course Title	UH West O'ahu Requirement
		<i>(Note: ACC 261a substitutes for ACC 409, however 45 credits of upper division 300-400 level coursework must still be completed)</i>	
3	ACC 252	Using QuickBooks® in Accounting (formerly ACC 150)	Elective
3	ACC 255	Using Excel® in Accounting (formerly ACC 155)	Elective
3	ACC 293	Accounting Leadership	Elective
3	BLAW 200	Legal Environment of Business <i>(Note: BLAW 200 substitutes for BUSA 324, however 45 credits of upper division 300-400 level coursework must still be completed)</i>	BUSA 324

Note: To receive General Education or Focus requirements at the University of Hawai'i-West O'ahu, the course needs to be designated at the time of completion from Kapi'olani Community College.

60-63 Total Credits

Attachment II

UNIVERSITY OF HAWAII-WEST O'AHU

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

General Education Requirements (31 credits)

Gen Ed / Focus	Credits	Requirement/Course Title
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
DS	6	Diversification Social Sciences: Complete 6 credits from two different subject areas
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 (3 credits)

ENG 200 Composition II or ENG 209 Business Writing

Lower Division Math Requirement (0-3 credits)

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

Lower Division Program Requirements (12-15 credits)

Credits	Course	Course Title
3	ACC 201	Introduction to Financial Accounting ("C" or higher)
3	ACC 202	Introduction to Managerial Accounting ("C" or higher)
0-3	ECON 130	Principles of Microeconomics
3	ECON 131	Principles of Macroeconomics
3	ICS 101	Digital Tools for Info World

Business Administration Core Program Requirements (24 credits)

Credits	Course	Course 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

Accounting Concentration Requirements (15 credits)

- 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

Capstone Requirement: Select One (3 credits)

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

Elective Requirement:

Additional coursework needed to meet the University of Hawai'i-West O'ahu 120 credit minimum. At least 45 credits must be Upper Division (300-400 level). Students are encouraged to select upper division coursework that fulfill any outstanding General Education requirements upon transfer to the University of Hawai'i-West O'ahu.

Focus Requirements

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, 490A, 488A or 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 (Kapi'olani Community College AS in Accounting Articulation Agreement, Effective Fall 2022)

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 at <https://www.star.hawaii.edu/>. Academic Advising appointments may be scheduled by calling 808-689-2689 or toll-free from neighbor islands at 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) /Kapi'olani CC ENG 100 or ESL 100 ENG 100 Composition I
3	Foundations Symbolic Reasoning (FS) OR Foundations of Quantitative Reasoning (FQ) MATH 103 College Algebra, MATH 115 Statistics or higher /Kapi'olani CC MATH 115 <i>*Will Satisfy Lower Division Math Requirement</i>
6	Foundations Global and Multicultural Perspectives (FG): 6 credits from two different 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
3	Diversification Arts, Humanities & Literature (DA, DH, DL): /Kapi'olani CC HWST 107 DH, HAP 6 credits from two different areas
3	Diversification Arts, Humanities & Literature (DA, DH, DL): /Kapi'olani CC SP 151 or 251 DA, OC Different area from above.
3	Diversification Social Sciences (DS): 6 credits from two different areas /Kapi'olani CC ECON 130 or ECON 131
3	Diversification Social Sciences (DS): Different area from above. /Kapi'olani CC BUS 120
3	Diversification Natural Sciences (DB, DP, DY): /Kapi'olani CC DB or DP 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 /Kapi'olani CC MATH 115 <i>*Will satisfy FS/FQ requirement</i>

Lower Division Program Requirements: 12-15 credits

Credits	Course Alpha / Number / Title
3	ACC 201 Introduction to Financial Accounting ("C" or higher)
3	ACC 202 Introduction to Managerial Accounting ("C" or higher)
0 or 3	ECON 130 Principles of Microeconomics <i>*Will satisfy one DS requirement</i> /Kapi'olani CC ECON 130 or ECON 131
3	ECON 131 Principles of Macroeconomics
3	ICS 101 Digital Tools for Info World or equivalent /Kapi'olani CC ICS 101

Core Requirements: 24 (UD) 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 / <i>Kapi'olani CC BLAW 200</i>
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	<i>Kapi'olani CC ACC 134 and ACC 137 substitutes for ACC 330</i>
3	<i>Kapi'olani CC ACC 261a substitutes for ACC 409</i>
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

*See your College Success Advisor to determine how many elective credits are needed.

Credits	Course Alpha / Number / Title
3	<i>Upper Division (300-400 level)</i>
3	<i>Upper Division (300-400 level)</i>
3	<i>Upper Division (300-400 level)</i>
3	<i>Upper Division (300-400 level)</i>
3	<i>Kapi'olani CC ACC 132</i>

Credits	Course Alpha / Number / Title
3	<i>Kapi'olani CC ACC 134</i>
3	<i>Kapi'olani CC ACC 221</i>
3	<i>Kapi'olani CC ACC 231a</i>
3	<i>Kapi'olani CC ACC 252</i>
3	<i>Kapi'olani CC ACC 255</i>
2	<i>Kapi'olani CC ACC 293</i>

NOTES:

- The Faculty contact for this concentration is Katie Landgraf, email: katiebl@hawaii.edu, phone: 808-689-2382.
- The CPA licensure requires 24 credits of Accounting courses (18 have to Upper Division 300+), 24 credits of Upper Division 300+ of Business courses, and 150 college credits (100+ level). For further information about the CPA exam and licensing, please meet with your UHWO faculty advisor.