

ARTICULATION AGREEMENT No. 8

This Articulation Agreement No. 8 (“**ART**”) is entered into, as of July 1, 2020 (“**Effective Date**”), between American Public University System, Inc. (“**APUS**”) and College of Southern Maryland (“**Institution**”) (individually a “**Party**” and collectively the “**Parties**”) to facilitate and define the terms of the transfer of Institution students who graduate with an Associate of Applied Science degree in Accounting at Institution to the Bachelor of Science degree in Accounting at APUS. This ART is incorporated by reference into the Education Partnership Agreement entered into, as of November 1, 2019, between the Parties (“**EPA**”) (collectively with any other articulation agreements entered into between the Parties, the “**Agreement**”).

Institution and APUS agree to offer articulated programs through which students from Institution, pursuant to the terms of the Agreement, may transfer eligible credits earned for the Associate of Applied Science degree in Accounting at Institution toward the Bachelor of Science degree in Accounting at APUS. In consideration of the promises and covenants herein, the parties agree as follows:

1. Students in and graduates of the Associate of Applied Science degree in Accounting at Institution that apply to APUS and satisfy all APUS admission requirements may be admitted to APUS (“**APUS Students**”). APUS Students will receive transfer credit for those specific Institution courses (each a “**Course**”) as set forth in the Course Crosswalk transfer table, attached hereto as Appendix A.
2. The number of credits transferred may not exceed 90 credit hours, which contribute to the fulfillment of credit hours required for Bachelor of Science degree in Accounting completion at APUS.
3. An Institution student must earn a grade of “C” (2.0 on a 4.0 scale) or better in each Institution course for which the student desires transfer credits from APUS.
4. The maximum number of credits that will be accepted by APUS toward degree requirements from non-direct classroom instruction (including CLEP, AP, and other nationally recognized standardized examination scores) is based on annually published national scores with recommended credits. Credit awarded for prior learning assessments (“**PLA**”) is not recognized by APUS without verification through the APUS PLA process.
5. As the Parties may mutually agree, students at Institution may begin taking courses in the Bachelor of Science degree in Accounting program at APUS while they are completing their Associate of Applied Science degree in Accounting degree at Institution.
6. APUS will consider for financial assistance those students who complete the Associate of Applied Science degree in Accounting at Institution in accordance with then-applicable regulatory requirements and APUS policies.
7. The Parties will review Appendix A at least annually and either Party may notify the other Party at any time of necessary changes thereto. The Parties will work together to modify Appendix A accordingly, which modified table shall be incorporated herein and applied by the Parties.
8. This ART is effective as of the Effective Date identified above and will continue for three (3) years thereafter (the “**Term**”), and it shall renew automatically unless terminated earlier pursuant to this Section 8. Either Party may terminate this ART upon providing sixty (60) days written notice. Termination of this ART will not affect any APUS Student then currently enrolled in the Associate of Applied Science degree in Accounting program at Institution that is taking courses at APUS or has been accepted into the Bachelor of Science degree in Accounting program at APUS. Notwithstanding anything herein to contrary, this ART shall terminate upon termination or expiration of the EPA.

IN WITNESS WHEREOF, the Parties have caused this ART to be signed by their authorized representatives on the date and year first written above.


Vernon Smith (Jul 20, 2020 10:13 EDT)

Dr. Vernon C. Smith
Senior Vice President and Provost
American Public University System, Inc.


Eileen Abel (Jul 20, 2020 08:54 EDT)

Dr. Eileen Abel
Vice President of Academic Affairs
College of Southern Maryland

Jul 20, 2020

Appendix A

Course Crosswalk Transfer Table To Articulation Agreement No. 8

College of Southern Maryland (CSM) A.A.S. Accounting 2020/2021 Catalog		American Public University System (APUS) B.S. Accounting July 2020	
Course # and Title	Credits	Course # and Title	Credits
		General Education Requirements Fulfilled	18 of 27
		Communication: Writing, Oral, and Multimedia (COMM)	6
<i>waived</i>	0	COMM120: Information and Digital Literacy (Required)	0
ENG 1010 Composition and Rhetoric (ENGL110)	3	ENGL110: Making Writing Relevant (Required)	3
BAD 1335 Applied Business Communications (ENGL225)	3	APUS General Education COMM Course Choice	3
		Arts and Humanities (ARHU)	6
Cultural and Global Awareness Option*	3	APUS General Education ARHU Course Choice	3
		APUS General Education ARHU Course Choice	0 of 3
		Civics, Political & Social Sciences (SSPS)	6
ECN 2020 Principles of Microeconomics (ECON201)	3	ECON201 Microeconomics for Business or ECON202 Macroeconomics for Business (Required)	3
ECN 2025 Principles of Macroeconomics (ECON202)	3	APUS General Education SSPS Course Choice	3
		History (HIST)	3
		APUS General Education HIST Course Choice	0 of 3
		Mathematics and Applied Reasoning (MAAR)	3
		MATH110: College Algebra (Required)	0 of 3
		Natural Sciences (NASC)	3
Biological/Physical Sciences Option*	3	APUS General Education NASC Course Choice	3
		Elective Requirements Fulfilled	18 of 21
ECN 1015 Introduction to Business in a Market Economy (BUSN100)	3	Credit applies to APUS Elective Requirements**	18
MTH 1010 Quantitative Literacy and Reasoning	3		
ENG 2050 Business and Technical Writing (ENGL220)	3		
Communication Course Option*	3		
BAD 2070 Business Law I	3		
Elective Option	3		
		Major Requirements Fulfilled	12 of 42
		MATH111: College Trigonometry	0 of 3
		MATH225: Calculus	0 of 3
ACC 2010 Principles of Accounting I (ACCT100)	3	ACCT100: Accounting I (Prereq: MATH110)	3
ACC 2020 Principles in Accounting II (ACCT101)	3	ACCT101: Accounting II (Prereq: ACCT100)	3
		ITCC111: Basic Productivity Applications	0 of 3
		ITCC112: Advanced Productivity Applications	0 of 3
		MKTG201: Fundamentals of Marketing	0 of 3
		BUSN310: Business Theory	0 of 3
Accounting-Related Elective Option* (APUS recommends BAD 2080) (BUSN311)	3	BUSN311: Law and Ethics in the Business Environment	3
		BUSN312: Operations Research (Prereq: MATH110, MATH111, or MATH225)	0 of 3
Mathematics-Related Course Option* (APUS recommends ACC 2681) (FINC400)	3	FINC400: Principles of Financial Management	3
		MATH302: Statistics (Prereqs: MATH110, MATH111, MATH225)	0 of 3
		MGMT310: Principles and Theory of Management	0 of 3
		MGMT314: Management Ethics	0 of 3
		General Concentration Requirements Fulfilled	12 of 27
ACC 2100 Intermediate Accounting I (ACCT301)	3	ACCT301: Intermediate Accounting I	3
ACC 2110 Intermediate Accounting II (ACCT302)	3	ACCT302: Intermediate Accounting II	3
		ACCT303: Intermediate Accounting III	0 of 3
		ACCT400: Auditing	0 of 3
		ACCT401: Cost Accounting	0 of 3
ACC 2027 Federal Income Tax Accounting I (ACCT420)	3	ACCT420: Individual Federal Taxes	3
		Select 3 Courses from the following:	3 of 9
		ACCT202: Introduction to Payroll	
		ACCT300: Financial Accounting	
		ACCT305: Accounting Information Systems	
		ACCT406: Managerial/Cost-Accounting	
		ACCT415: Law for Accountants	
		ACCT410: Governmental and Non-for-Profit-Accounting	
		Final Program Requirement Fulfilled	0 of 3
		ACCT499: Senior Seminar in Accounting (to be taken as the last course before graduation)***	0 of 3
Total Credit Applied Towards APUS Degree	60	Total Program Requirements Fulfilled	60 of 120
*Credit variances in academic placement and credit award can occur based on student course selections and APUS' program requirements.		Note: In order to transfer courses to APUS, the student must earn a grade of "C" or better. **Any transferable course not counted toward General Education or Major requirements may be taken. Please note remedial/developmental and vocational credit is not transferrable. ***Prerequisite: Senior Standing and completion of all major courses prior to enrollment. Not eligible for transfer credit.	

American Public University Accounting Agreement for Signature

Final Audit Report

2020-07-20

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Final Audit Report

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