

**ACADEMIC PROGRAM ARTICULATION AGREEMENT BETWEEN
EASTERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE
AND
FROSTBURG STATE UNIVERSITY REGARDING TRANSFER FROM ASSOCIATE
IN SCIENCE DEGREE (ACCOUNTING CONCENTRATION) TO BACHELOR OF
SCIENCE IN ACCOUNTING**

This Academic Program Articulation Agreement (“Agreement”) is entered into by and between Eastern West Virginia Community and Technical College (the “Sending Institution”) and Frostburg State University (the “Receiving Institution”) (collectively, the “Institutions”) to facilitate the transfer of academic credits from Associate in Science (Accounting concentration), Program Code 1001-ACC and CIP code 240199 for the completion of Bachelor of Science Accounting, HEGIS code 050200 and CIP code 520301.

A. Qualifying Students

This Agreement pertains to the transfer of “Qualifying Students”, *i.e.*, those students who:

1. Have successfully completed the program at the Sending Institution;
2. Are enrolled in the Sending Institution, in good standing; and
3. Are accepted for admission to the Receiving Institution

B. Responsibilities of the Institutions

The Institutions agree to implement the transfer of Qualifying Students in accordance with applicable law and the following requirements and protocols:

1. A Qualifying Student may transfer from the Sending Institution into the Receiving Institution for the completion of the Program.
2. Courses for which the Receiving School will accept credits towards completion of the Program include:

Eastern West Virginia Community & Technical College			Frostburg State University			
Course Number	Course Name	Credits	Course Number	Course Name	Credits	Applied to
Year One, 1st Semester						
ACC 120	Principles of Accounting I	3	ACCT 195	Lower level elective	3	General electives
CIS 114	Intro to Computer Applications and Concepts	3	COSC 220	Software Applications for Business	3	Tech Fluency, GEP Group E, and Major
ENL 101	English Composition I	3	ENGL 101	First-Year Composition	3	GEP Core
	Humanities Elective	3		Humanities general education	3	GEP Group B

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Eastern West Virginia Community & Technical College			Frostburg State University			
Course Number	Course Name	Credits	Course Number	Course Name	Credits	Applied to
ECN 201	Principles of Macroeconomics	3	ECON 201	Principles of Economics (Macro)	3	Major and GEP Group D
	Total	15		Total	15	
Year One, 2nd Semester						
ENL 102	English Composition II	3	ENGL 195	Lower-level elective	3	GEP Group B
MTH 135	College Algebra or higher*	3	MATH 119	College Algebra	3	GEP Core and Major
ACC 235	Managerial Accounting	3	ACCT 212	Managerial Accounting	3	Major
ACC 121	Principles of Accounting II	3	ACCT 211	Financial Accounting	3	Major
ECN 202	Principles of Microeconomics	3	ECON 202	Principles of Economics (Micro)	3	Major and GEP Group D
	Total	15		Total	15	
Year Two, 1st Semester						
ACC 250	Intermediate Accounting I	3	ACCT 311	Intermediate Accounting I	3	Major
ACC 240	Computerized Accounting	3	ACCT 305	Accounting Systems	3	Major
	Natural Science Elective	4		Natural Science general education	4	GEP Group C
MTH 225	Introduction to Statistics	3	MATH 109	Probability and Statistics	3	GEP Core and Major
ACC 230	Income Tax Accounting	3	ACCT 420	Tax	3	Major
	Total	16		Total	16	
Year Two, 2nd Semester						
SPH 101	Speech Fundamentals	3	STCO 122	Introduction to Public Communication	3	Major and GEP Group E
ACC 251	Intermediate Accounting II	3	ACCT 312	Intermediate Accounting II	3	Major
	Natural Science Elective	4		Natural Science general education	4	GEP Group C
	Humanities elective**	3		General education	3	GEP Group A or F
	Total	14		Total	14	
Total Credits at ACM: 60						

*Required by FSU. MTH 121 may be required first if ACT/SAT or accuplacer score does not allow for direct entry.

**Choose one of the following: ART 100, ENL 140, HUM 210, MUS 170, REL 130, or REL 140.

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Frostburg State University			
Course Number	Course Name	Credits	Applied to
Year Three, 1st Semester			
BLAW 291	Legal Environment of Business	3	Major
MGMT 355	Operations and Supply Chain Management	3	Major
MGMT 251	Knowledge and Application of Mgmt. Skills	3	Major
MKTG 261	Principles of Marketing	3	Major
	General elective	3	General electives
	Total:	15	
Year Three, Second Semester			
ACCT 325	Auditing	3	Major
FINA 370	Corporate Finance	3	Major
MGMT 200	Intro to Data Analytics Using Excel	3	Major
	Advanced Writing	3	GEP Core
	General elective	3	General electives
	Total:	15	
Year Four, 1st Semester			
MGMT 356	Leadership and Power in Global Organizations	3	Major
ACCT 313	Intermediate Accounting III	3	Major
ACCT 315	Cost Accounting	3	Major
	General education – Group A or F (dependent upon courses taken at community college)	3	GEP Group A or F
	Accounting Elective (1 of 2)	3	Major
	Total:	15	
Year Four, 2nd Semester			
MGMT 485	Business Policy and Strategy	3	Major
MGMT 405	Corporate Social Responsibility and Moral Reasoning in Orgs.	3	Major
ACCT 401	Advanced Financial Accounting	3	Major
	Accounting Elective (2 of 2)	3	Major
	General elective	3	General electives
	Total:	15	
Total Credits at FSU: 60			

3. The Receiving Institution shall designate, and shall provide to the Sending Institution, the contact information for a staff person at the Receiving Institution who is responsible for the oversight of the transfer of Qualifying Students. The Sending Institution shall designate, and shall provide to the Receiving Institution, the contact information for a staff person at the Sending Institution who is responsible for the oversight of the transfer of Qualifying Students.

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	Sending Institution	Receiving Institution
Name of staff person responsible for oversight	Monica Wilson	Dr. Linda Steele
Title of staff person	Vice President of Academics and Student Services	Transfer and Articulation Coordinator
Email address	monica.wilson@easternwv.edu	lsteel@frostburg.edu
Telephone Number	304-434-8000 (x9235)	301-687-4137

Should the staff person or position change, the institution will promptly provide new contact information to the partner institution and inform the Maryland Higher Education Commission of the change.

Additional contact information:

		Receiving Institution
Name of person		Dr. Chelsea Schrader
Title of person		Chair of Accounting, Economics and Finance
Email address		clschrader@frostburg.edu
Telephone Number		301-687-4158

- If the Qualifying Student is using federal Title 38 VA Education Benefits (GI Bill® Education Benefits), the Institutions shall adhere to all applicable U.S. Department of Veterans Affairs' regulations, including the regulations governing the awarding prior credit, as regulated under Title 38, Code of Federal Regulations, Sections 21.4253(d)(3) and 21.4254(c)(4).
- Each Institution shall adhere to all applicable transfer requirements set forth in the Annotated Code of Maryland and the Code of Maryland Regulations.
- Each Institution shall advise students regarding transfer opportunities under this Agreement, and shall advise students of financial aid opportunities and implications associated with the transfer.
- Either Institution that makes changes to program requirements must inform the partner institution immediately. The articulation agreement should be updated to reflect the changes and forwarded to the Maryland Higher Education Commission.

C. Term and Termination

- This agreement shall be effective on the date that it is signed by the appropriate and authorized representatives of each Institution.

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2. Either Institution may, at its sole discretion, terminate this Agreement upon delivering 90 days written notice to the other Institution and the Maryland Higher Education Commission. The parties agree that students currently enrolled in the program at the time of termination shall be permitted to complete the program as described herein.
3. Both Institutions agree to meet once every two year(s) to review the terms of this agreement.

D. Amendment

1. This Agreement constitutes the entire understanding and agreement of the Institutions with respect to their rights and obligations in carrying out the terms of the Agreement, and supersedes any prior or contemporaneous agreements or understandings.
2. This Agreement may be modified only by written amendment executed by both Institutions.

E. Governing Law

This Agreement shall be governed by, and construed in accordance with, the laws of the State of Maryland.

F. Counterparts

This Agreement may be executed in counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement.

G. Notice of Agreement

1. The Institutions agree to provide a copy of this Agreement, with any amendments, to the Maryland Higher Education Commission.
2. The Institutions agree to provide copies of this Agreement to all relevant individuals and departments of the Institutions, including but not limited to students, academic department chairs participating in the transfer, offices of the president, registrar's offices, and financial aid offices.

H. No Third-Party Beneficiaries

There are no third-party beneficiaries to this Agreement.

I. Representations and Warranties of the Parties

Both Institutions represent and warrant that the following shall be true and correct as of the Effective Date of this Agreement, and shall continue to be true and correct during the term of this Agreement:

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1. The Institutions are and shall remain in compliance with all applicable federal, state, and local statutes, laws, ordinances, and regulations relating to this Agreement, as amended from time to time.
2. Each Institution has taken all action necessary for the approval and execution of this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representatives.

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Eastern West Virginia Community and
Technical College

By: Thomas C Striplin
Dr. Thomas Striplin
President
10/27/2026

Date

Monica Wilson
Monica Wilson
Vice President of Academics and Student
Services

10/27/2026

Date

Frostburg State University

By: Dr. Shadow JQ Robinson
Dr. Shadow JQ Robinson
President

10/28/2026

Date

Dr. Michael Mathias
Dr. Michael Mathias
Provost and Vice President of
Academic Affairs

10/28/2026

Date

Dr. Sudhir Singh
Dr. Sudhir Singh
Dean, Business, Engineering, Computing
& Analytics

10/28/2026

Date



Document History

SignNow E-Signature Audit Log

All dates expressed in MM/DD/YYYY (US)

Document name: articulation accounting_Eastern WV_10.2.26
Document created: 10/27/2026 17:09:37
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10/27/2026 18:05:44UTC

Sender: monica.wilson@easternwv.edu
Signers: thomas.striplin@easternwv.edu
CC:

Client	Event	By	Server Time	Client Time	IP Address
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SignNow Web Application	Viewed the Document	monica.wilson@easternwv.edu	10/27/2026 17:09:41 pm UTC	10/27/2026 17:09:40 pm UTC	129.71.112.32
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SignNow Web Application	Signed the Document	monica.wilson@easternwv.edu	10/27/2026 17:11:07 pm UTC	10/27/2026 17:11:06 pm UTC	129.71.112.32
SignNow Web Application	Document Saved	monica.wilson@easternwv.edu	10/27/2026 17:11:07 pm UTC	10/27/2026 17:11:06 pm UTC	129.71.112.32
SignNow Web Application	Invite Sent to thomas.striplin@easternwv.edu	monica.wilson@easternwv.edu	10/27/2026 17:11:15 pm UTC	10/27/2026 17:11:14 pm UTC	129.71.112.32
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SignNow Web Application	Added a Text	thomas.striplin@easternwv.edu	10/27/2026 18:05:44 pm UTC	10/27/2026 18:05:44 pm UTC	140.248.0.184
SignNow Web Application	Sender monica.wilson@easternwv.edu received a signed document copy	monica.wilson@easternwv.edu	10/27/2026 18:05:51 pm UTC	10/27/2026 18:05:44 pm UTC	140.248.0.184
SignNow Web Application	Signer thomas.striplin@easternwv.edu received a signed document copy	thomas.striplin@easternwv.edu	10/27/2026 18:05:51 pm UTC	10/27/2026 18:05:44 pm UTC	140.248.0.184