Transfer Articulation Guide for Associate of Applied Science in Business Administration (Accounting Option) to Bachelor of Science in Accounting

Pursuant to the Articulation Partnership between Missouri Western State University (MWSU) and the Moberly Area Community College (MACC), this document serves as the Transfer Articulation Guide between MWSU and MACC for the degree program of ***BSBA-Accounting.*** This Transfer Articulation Guide is entered into pursuant to the Articulation Partnership between MWSU and MACC and is effective beginning Fall 2026.

This transfer guide is provided as a service and is updated as needed. Degree requirements at the institutions are subject to change. To ensure you have the most accurate up to date information about the program, it is important you meet with an advisor at the transfer institution.

Entrance Requirements

- ACT composite score of 21 or higher or a high school GPA of 3.5 or higher.
- Or 30 university credit hours and have an overall college GPA of 2.5 or higher and have a grade of C or higher in each of the following courses: i) ACC 201 or ACC 202, ii) GBA 201, iii) GBA 210, iv) GBA 211.
- Declaration of Major.

Degree Requirements

- Earn a minimum of 120 hours (100 level and higher, maximum of 6 CED credit hours applicable).
- Earn a minimum of 30 credit hours in upper division courses. Lower division transfer courses accepted as meeting upper division departmental course requirements cannot be used to fulfill this requirement.
- Earn 30 of the last 45 credit hours at MWSU in institutional course work (exclusive of credit by exam).
- Participate in required departmental and campus wide assessments.
- Earn an overall GPA at least 2.0 and a major GPA of at least 2.0 GPA (with no more than 6 credit hours of grade D in major coursework).
- Fulfill the Missouri Constitution requirement.
- Successfully pass the Missouri Higher Education Civics Achievement exam.

For more information, please contact:

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Spring 2026

Moberly Area Community College		Missouri Western State University	
GENERAL EDUCATION COMPONENT OF AAS			
Course	**Cr Hrs**	**Course**	**Cr Hrs**
LAL 101: Composition I	3	ENG 104: College Writing & Rhetoric	3
HST 105 American History to 1865 OR HST 106 American History from 1865 OR HST 150 African-American History I OR HST 151 African-American History II OR PSC 103 American Government (5) OR PSC 105 Intro American Government	3	HIS 140 American History To 1865 HIS 150 American History Since 1865 HIS 141 African Am History to 1865 HIS 151 African Am History1865-Present PSC 101 American National Government PSC 101 American National Government	3
MTH 140 College Algebra OR MTH 142 Elementary Statistics OR MTH 160 Quantitative Reasoning	3	MAT 116 College Algebra MAT 110 Contemporary Problem Solving MAT111 Introductory Statistics	3
BIO 101 Biology OR BIO 150 General Zoology OR BIO 151 Introductory Plant Biology OR BIO 155 Gen Biology for Majors I OR BIO 160 Gen Biology for Majors II OR BIO 205 Human Anatomy AND BIO 209 Physiology (8) OR BIO 206 Microbiology OR BIO 220 General Genetics OR PHY 120 Foundations of Chemistry OR PHY 121 General Chemistry I OR PHY 125 Foundations of Physics OR PHY 163 Geology OR PHY 181 General Physics I OR PHY 201 Engineering Physics I OR PHY 263 Geology	3	BIO 101 Principles Of Biology BIO 105 Prin. Of Organismal Biology BIO 105 Prin. Of Organismal Biology BIO 101 Principles of Biology BIO 105 Prin of Organismal Biology BIO 250 Anatomy And Physiology BIO 251 Med & Public Health Microbio BIO 205 Genetics CHE 101 Introductory Chemistry CHE 111 General Chemistry I PHY 107 Introduction to Physics ESC 111 Physical Geology PHY 110 College Physics I PHY 210 University Physics I ESC 111 Physical Geology	3
SPK 101 Public Speaking I	3	COM 104 Oral Communications	3
PROGRAM-TO-PROGRAM AAS TRANSFERABLE COURSES			
Course	**Cr Hrs**	**Course**	**Cr Hrs**
ACC 101: Accounting I AND ACC102: Accounting II	3	ACC 201 Introduction to Financial Accounting	3
ACC 211: Managerial Accounting	3	ACC 202 Introduction to Managerial Accounting	3
ACC 214: Computerized Accounting Applications Using Quick books	3	ACC 230 Accounting Techniques	1
MTH 142: Elementary Statistics	3	GBA 210: Business Statistics	3
BUS 120: Business Law	3	GBA 211: Business Law I	3
ECN 101: Microeconomics	3	ECO 261: Principles of Microeconomics	3
ECN 102: Macroeconomics	3	ECO 260: Principles of Macroeconomics	3
PHI 152: Introduction to Ethics	3	PHL 230: Ethics	3
BUS 261: Spreadsheet Applications Using Microsoft Excel	3	GBA 201: Business Analytics & Reporting	3

BUS 100: Introduction to Business	3	GBA 110: Introduction to Business	3
MKT 105: Principles of Marketing	3	MKT 301: Principles of Marketing	3

REMAINDER OF GENERAL EDUCATION CORE IN INCOMPLETE KNOWLEDGE AREAS Courses may be taken at MACC or MWSU. If taken at MACC, students should check how courses transfer to MWSU. Overall minimum credit hours required for General Education is 42.	
Course	**Cr Hrs**
Humanities and Fine Arts	6
Written Communication	3
Natural Science w/lab component	4
Additional credit hours needed to meet the general education requirement (42).	8

BS PROGRAM REMAINING COURSES	
Course	**Cr Hrs**
FIN 301 Financial Management	3
MGT 350 Organizational Behavior	3
SCM 301 Principles of Supply Chain Management	3
MGT 416 Production and Operations Management	3
MGT 418 Management Information Systems	3
MGT 419 Strategic Management	3
GBA 375 Business Internship or GBA 445 Business Practicum	3
Accounting Major Requirements	24
ACC 330 Intermediate Accounting I	3
ACC 331 Intermediate Accounting II	3
ACC 333 Cost Accounting	3
ACC 336 Individual Income Tax	3
ACC 433 Auditing	3
FIN 431 International Financial Management	3
Two upper-division Business electives	6

***Equivalent course but does not count toward Missouri Western State University upper-division requirement (30 credit hours of 300+ numbered courses).**