Transfer Articulation Guide for
Associate of Arts in Business to Bachelor of Science in Accounting

Pursuant to the Articulation Partnership between Missouri Western State University (MWSU) and 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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Moberly Area Community College		Missouri Western State University	
GENERAL EDUCATION CORE COMPLETE WITH AA COMPLETION			
PROGRAM-TO-PROGRAM TRANSFERABLE COURSES *Courses not taken at MACC must be taken at MWSU.* *Note: Some of these courses may be taken as part of General Education.*			
Course	**Cr Hrs**	**Course**	**Cr Hrs**
ACC101: Accounting I AND ACC102: Accounting II	3	ACC201 Introduction to Financial Accounting	3
ACC211: Managerial Accounting	3	ACC 202 Introduction to Managerial Accounting	3
BUS120: 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
Business Foundation Courses to be taken at MWSU *Any course above that was not completed at MACC should be completed at MWSU.*			
Course			**Cr Hrs**
GBA 110 Introduction to Business			3
GBA 201 Business Analytics & Reporting			3
GBA 210 Business Statistics			3
MGT 350 Organizational Behavior			3
SCM 301 Principles of Supply Chain Management			3
FIN 301 Financial Management			3
MKT 301 Principles of Marketing			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			25
ACC 230 Accounting Techniques			1
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
Unrestricted Electives (remaining coursework required to reach a total of 120 credit hours)			