

**ARTICULATION AGREEMENT
BETWEEN
UNIVERSITY OF PITTSBURGH AT BRADFORD
AND
ST. BONAVENTURE UNIVERSITY
PROFESSIONAL ACCOUNTANCY**

PURPOSE OF AGREEMENT

This document establishes an articulation agreement between University of Pittsburgh at Bradford and St. Bonaventure University. Its purpose is to afford students the opportunity to pre-plan their college careers, and to facilitate the process of enrollment in St. Bonaventure University's 150-Hour New York State Licensure-Qualifying MBA Program in Professional Accountancy (150 Hour Program) by students earning their B.S. degree in Accounting from University of Pittsburgh at Bradford.

GENERAL GUARANTEE OF ADMISSION AND COURSE EQUIVALENCIES

All students who graduate from University of Pittsburgh at Bradford with a B.S. Degree in Accounting and meet established admissions standards for St. Bonaventure University's 150 Hour Program are guaranteed regular status acceptance into the St. Bonaventure University 150 Hour Program. All requirements for admission to the St. Bonaventure 150 Hour Program must be completed.

Students who wish to enroll in the St. Bonaventure 150 Hour Program under the terms of this agreement must apply by February 1st of their junior year. Students will be informed of the final admissions decisions by March 15th of their junior year. Accepted students will be guaranteed enrollment in the St. Bonaventure 150 Hour Program.

To be eligible for the 150 Hour Program, University of Pittsburgh at Bradford students must complete the courses indicated in the attached Curriculum Summary during their study in the B.S. in Accounting Program (as indicated, some courses must be completed with a grade of "C" or better to earn waivers of certain St. Bonaventure MBA Program Foundation courses). Upon successful completion of the St. Bonaventure requirements as outlined in this agreement (30 credit hours of additional study at St. Bonaventure in approved courses), students will earn their MBA degree from St. Bonaventure University and will fully satisfy the New York State 150 hour educational requirements for CPA licensure.

PROMOTION OF AGREEMENT

Both parties have the right to use this agreement and the names of University of Pittsburgh at Bradford and St. Bonaventure University in all promotional activities including college catalogs and recruitment or advisement processes. University of Pittsburgh at Bradford agrees to provide assistance in the process of disseminating information and providing advisement to interested, eligible students in the University of Pittsburgh at Bradford B.S. in Accounting program. St. Bonaventure agrees to provide materials describing the program and to assist in the advisement of interested students.

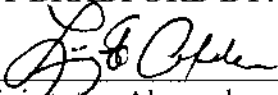
PROVISION FOR CHANGES IN POLICIES OR CURRICULA

Proposed changes in policies or curricula by either party should be communicated in writing to the other party. Such changes will be mutually agreed-upon and approved before taking effect. Students enrolled in the program who maintain continuous registration will not be affected by any changes in the provisions of this document unless they deem such changes to be in their best interest.

EFFECTIVE DATE AND PROVISION FOR CANCELLATION

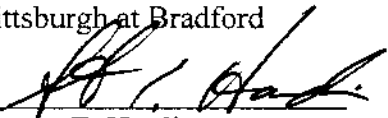
This agreement goes into effect when signed by all individuals listed below. Either party may independently cancel this agreement by notifying the other party in writing no less than one year before the intended date of cancellation.

**APPROVED FOR
UNIVERSITY OF PITTSBURGH
AT BRADFORD BY:**



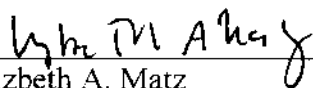
Livingston Alexander
President, University of
Pittsburgh at Bradford

11/1/07
Date



Steven E. Hardin
Vice President and Dean of
Academic Affairs, University of
Pittsburgh at Bradford


11-1-07
Date



Lizbeth A. Matz
Chair, Division of Management
and Education, University of
Pittsburgh at Bradford

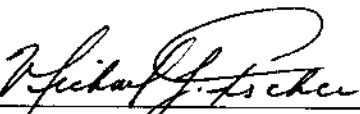
11/1/07
Date

**APPROVED FOR ST. BONAVENTURE
UNIVERSITY BY:**



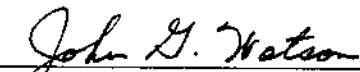
Sr. Margaret Carney, OSF
President

11/1/07
Date



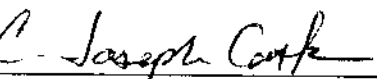
Michael J. Vischer
Provost and Vice President for
Academic Affairs

11/1/07
Date



John G. Watson
Dean, School of Business

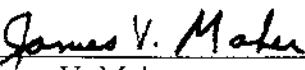
11-1-07
Date



C. Joseph Coate
Chair, Department of Accounting

11-5-07
Date

**Endorsement by
UNIVERSITY OF PITTSBURGH**



James V. Maher
Provost and
Senior Vice Chancellor

11/26/07
Date

**ARTICULATION AGREEMENT
 BETWEEN
 UNIVERSITY OF PITTSBURGH AT BRADFORD
 AND
 ST. BONAVENTURE UNIVERSITY
 PROFESSIONAL ACCOUNTANCY
 CURRICULUM SUMMARY**

A. PROFESSIONAL ACCOUNTANCY

	<u>Semester</u> <u>Hours</u>
<u>Financial accounting theory</u>	
ACCT 0201 ² Financial Accounting Concepts	3cr.
ACCT 1301 Intermediate Accounting I	3cr.
ACCT 1302 Intermediate Accounting II	3cr.
ACCT 1312 Intermediate Accounting III	3cr.
ACCT 1320 Accounting Information Systems	3cr.
ACCT 1401 Advanced Accounting	3cr.
MBA 635 ¹ Accounting Theory and Research	<u>3cr.</u>
	21cr.
<u>Managerial Accounting</u>	
ACCT 0202 ² Managerial Accounting Concepts	3cr.
ACCT 1303 Strategic Cost Management	<u>3cr.</u>
	6cr.
<u>Tax Accounting</u>	
ACCT 1304 Federal Income Tax	3cr.
ACCT 1306 Federal Corporate Income Taxes	3cr.
MBA 633 ¹ Federal Tax Policy	<u>3cr.</u>
	9cr.
<u>Auditing and computer auditing</u>	
ACCT 1305 Auditing	3cr.
MBA 629 ¹ Auditing Applications and Cases	<u>3cr.</u>
	6cr.
TOTAL FOR CONTENT AREA (A).....	42cr.

B. GENERAL BUSINESS

Business Statistics

ECON 0204² Statistical Methods 4cr.
4cr.

Commercial Law

MGMT 1304 Business Law 3cr.
MBA 611¹ Legal Environment of Business 3cr.
6cr.

Computer Science

MIS 0208² Business Information Systems 3cr.
3cr.

Economics

MBA 628¹ Applied Economics 3cr.
3cr.

Finance

FIN 1301² Corporate Finance 3cr.
FIN 1302 Investments 3cr.
MBA 610¹ Financial Management 3cr.
9cr.

Quantitative Methods

MBA 614⁴ Management Science 3cr.
3cr.

General Business – Other

MGMT 0110 Principles of Management 3cr.
MRKT 1301 Principles of Marketing 3cr.
MGMT 1451 Capstone Strategic Management 3cr.
MBA 612¹ Marketing Management 3cr.
MBA 613¹ Organizational Behavior 3cr.
MBA 649¹ Business Policy 3cr.
18cr.

TOTAL FOR CONTENT AREA (B).....46cr.

TOTAL FOR CONTENT AREAS (A) AND (B).....88cr.

C. LIBERAL ARTS AND SCIENCES

Mathematics/sciences

MATH 0136² Applied Calculus 4cr.
4cr.

Humanities

ENG 0101 English Composition I 3cr.
ENG 0102 English Composition II 3cr.
COMM 0104 Public Speaking 3cr.
9cr.

Economics

ECON 0102² Microeconomic Principles 3cr.
ECON 0103² Macroeconomics Principles 3cr.
ECON 0206 Intermediate Microeconomics 3cr.
9cr.

Computer Science

MIS 0103 Microcomputing for Management 3cr.

General Education Program

Arts and Letter 9cr.
Behavioral, Economic, and Political Sciences 3cr.
History, Culture, and Philosophical Inquiry 9cr.
Physical, Life, and Computational Sciences 10cr.
Physical Education 1cr.
Electives 8cr.
40cr.

TOTAL FOR ARTS AND SCIENCES CONTENT AREA.....65cr.

TOTAL OF ALL AREAS.....153cr.

Notes:

1. The prerequisite for this course is completion of the entire University of Pittsburgh at Bradford B.S. in Accounting curriculum.
2. A grade of "C" or better must be received in this class to earn waiver of the associated MBA Foundation Course.

St. Bonaventure University courses are indicated by an MBA prefix; all others are University of Pittsburgh at Bradford courses.

Students satisfactorily completing all of the indicated courses will fully satisfy the New York State 150 Hour educational requirements for CPA licensure.