

Articulation Agreement Template is provided by the Maryland Higher Education Commission (MHEC) and is a resource for institutions. This template is not legal advice. Institutions should consult their own legal counsel regarding articulation agreements and other agreements, contracts, or institutional policies. Please provide a copy of all institutional articulation agreements to MHEC.

A.S. in ARTS AND SCIENCES (BUSINESS ACCOUNTING)/B.S. IN ACCOUNTING

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**ACADEMIC PROGRAM ARTICULATION AGREEMENT BETWEEN
ALLEGANY COLLEGE OF MARYLAND
AND
FROSTBURG STATE UNIVERSITY REGARDING TRANSFER FROM ASSOCIATE
OF SCIENCE DEGREE IN ARTS AND SCIENCES (BUSINESS ACCOUNTING
CONCENTRATION) TO BACHELOR OF SCIENCE IN ACCOUNTING**

This Academic Program Articulation Agreement (“Agreement”) is entered into by and between Allegany College of Maryland (the “Sending Institution”) and Frostburg State University (the “Receiving Institution”) (collectively, the “Institutions”) to facilitate the transfer of academic credits from Associate of Science in Arts and Sciences (Business Accounting concentration), HEGIS code 491001 and CIP code 240101 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:

Allegany College of Maryland			Frostburg State University			
Course Number	Course Name	Credits	Course Number	Course Name	Credits	Applied to
Year One, 1st Semester						
SPCH 101	Speech Communication	3	STCO 122	Introduction to Public Communication	3	GEP Group B
COMP 101	Computer Literacy	3	COSC 100	Intro. To Computer Science	3	Tech Fluency and GEP Group E
ENG 101	English Composition I	3	ENGL 101	First-Year Composition	3	GEP Core

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Allegany College of Maryland			Frostburg State University			
Course Number	Course Name	Credits	Course Number	Course Name	Credits	Applied to
BUAD 216	Principles of Marketing	3	MKTG 261	Principles of Marketing	3	Major
MATH 102	College Algebra	3	MATH 119	College Algebra	3	GEP Core
	Total	15		Total	15	
Year One, 2nd Semester						
PHIL 101	Introduction to Philosophy*	3	PHIL 101	Introduction to Philosophy	3	GEP Group B
PHED 122	Fitness Center*	1	PHEC 195	Lower-level elective	1	General elective
BUAD 215	Financial Accounting	3	ACCT 211	Financial Accounting	3	Major
MATH 200	Calculus for Applications	3	MATH 220	Calculus for Applications	3	Major
ENG 112	Business and Technical Communication*	3	ENGL 330	Business Writing	3	GEP Core
	Total	13		Total	13	
Year Two, 1st Semester						
BUAD 207	Managerial Accounting	3	ACCT 212	Managerial Accounting	3	Major
ECON 201	Principles of Macroeconomics	3	ECON 201	Principles of Economics (Macro)	3	GEP Group D
MATH 109	Probability and Statistics	3	MATH 109	Probability and Statistics	3	Major
BIO 101	General Biology I*	4	BIOL 149	General Biology I	4	GEP Group C
PSYC 101	General Psychology*	3	PSYC 150	General Psychology	3	GEP Group D
	Total	16		Total	16	
Year Two, 2nd Semester						
BUAD 213	Principles of Management	3	MGMT 251	Knowledge and Application of Management Skills	3	Major
ECON 202	Principles of Microeconomics	3	ECON 202	Principles of Economics (Micro)	3	Major and GEP Group E
ART 101	Art Appreciation*	3	ART 100	Art Appreciation	3	GEP Group A
BIO 145	Environmental Science*	4	ENSC 150	Introduction to Environmental Science	4	GEP Group C
SOC 101	Introduction to Sociology*	3	SOCI 100	Introduction to Sociology	3	GEP Group D
	Total	16		Total	16	
Total Credits at ACM: 60						

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*One of multiple course options possible to meet this requirement. Students should consult with their advisor on course selection and visit ARTSYS to view all possible course options for this category.

Frostburg State University			
Course Number	Course Name	Credits	Applied to
Year Three, 1st Semester			
ACCT 311	Intermediate Accounting I	3	Major
BLAW 291	Legal Environment of Business	3	Major
MGMT 355	Operations and Supply Chain Management	3	Major
SOCI 305	Racial and Cultural Minorities*	3	GEP Group F
	General elective	3	General electives
	Total:	15	
Year Three, Second Semester			
ACCT 312	Intermediate Accounting II	3	Major
ACCT 325	Auditing	3	Major
FINA 370	Corporate Finance	3	Major
MGMT 200	Intro to Data Analytics Using Excel	3	Major
	General elective	3	General electives
	Total:	15	
Year Four, 1st Semester			
ACCT 305	Accounting Systems	3	Major
ACCT 313	Intermediate Accounting III	3	Major
ACCT 315	Cost Accounting	3	Major
ACCT 420	Tax	3	Major
	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			

*One of multiple course options possible to meet this requirement. Students should consult with their advisor on course selection and visit ARTSYS to view all possible course options for this category.

- 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

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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.

	Sending Institution	Receiving Institution
Name of staff person responsible for oversight	Gabriel George	Dr. Linda Steele
Title of staff person	Transfer Coordinator & Success Coach	Transfer and Articulation Coordinator
Email address	ggeorge@allegany.edu	lsteale@frostburg.edu
Telephone Number	301-784-5199	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:

	Sending Institution	Receiving Institution
Name of person	Robin Imgrund	Dr. Chelsea Schrader
Title of person	Professor and Division Chair	Chair of Accounting, Economics and Finance
Email address	rimgund@allegany.edu	clschrader@frostburg.edu
Telephone Number	301-784-5185	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.

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7. 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

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

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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:

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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Allegany College of Maryland

Frostburg State University

By: David Jones
David Jones (Jul 11, 2026 10:50:25 EDT)

Mr. David R. Jones
President

07/11/2026

Date

Kurt Hoffman

Dr. Kurt Hoffman
Senior Vice President of Instructional and
Student Affairs

07/11/2026

Date

Mihaela Wood

Dr. Mihaela Wood
Dean of Arts and Sciences

07/10/2026

Date

By: Shadow JQ Robinson
Shadow JQ Robinson (Jul 13, 2026 21:25:50 EDT)

Dr. Shadow JQ Robinson
President

07/13/2026

Date

Michael Mathias

Dr. Michael Mathias
Provost and Vice President of
Academic Affairs

07/13/2026

Date

Sudhir Singh

Sudhir Singh (Jul 13, 2026 09:18:47 EDT)

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

07/13/2026

Date

_ACM FSU Business Accounting AOC Transfer Agreement

Final Audit Report

2026-07-14

Created:	2026-07-10
By:	Lynn Grimm (lgrimm@allegany.edu)
Status:	Signed
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