

Agreement Effective July 1, 2026 to July 1, 2027

**USG/TCSG Business Articulation Agreement for Accounting**

Articulation Agreement Between Board of Regents of the University System of Georgia on behalf of the partnering institutions in the USG who offer baccalaureate degrees in Accounting and the Technical College System of Georgia

**Agreement in Principle**

Both the Technical College System of Georgia (TCSG) and the partnering institutions in the University System of Georgia (USG) listed below agree to extend their best efforts to ensure that the transition for students pursuing business-related Associate's degrees in the TCSG who wish to obtain baccalaureate degrees from USG's business-related programs will be as smooth as possible. This articulation agreement is intended to minimize loss of credit and course duplication for TCSG students. It also capitalizes on the 141 existing institution-to-institution business-related program articulations between 17 USG partners and 16 TCSG partners and extends it to all TCSG institutions. Current USG partnering institutions are listed below with others to be added as part of a continuing review process.

USG Partnering Institutions for business-related Bachelor degree articulations:

Abraham Baldwin Agricultural College	Georgia Southern University
Albany State University	Georgia Southwestern State University
Atlanta Metropolitan State College	Gordon State College
Augusta University	Kennesaw State University
Clayton State University	Middle Georgia State University
College of Coastal Georgia	Savannah State University
Columbus State University	South Georgia State College
Dalton State College	University of West Georgia
Fort Valley State University	University of North Georgia
Georgia Gwinnett College	Valdosta State University
Georgia Highlands College	

All parties enter into the agreement as cooperating, equal partners with the responsibility to maintain the integrity of their separate programs, to remain true to their institutional missions, and to maintain the spirit of this agreement and the articulation agreement.

This agreement is made contingent on all parties maintaining all applicable program and institution accreditations, and in the event of a loss of accreditation by any party, the other parties may terminate the Agreement upon written notice.

### **Agreement on Articulations and Program-Specific Requirements**

In addition to the Accounting program articulation outlined in this agreement in Appendices A & B, USG Schools also accept the general education courses for transfer as detailed in the articulation agreement between the University System of Georgia and Technical College System of Georgia outlined in the USG BoR Policy 3.3.5 and the USG Academic and Student Affairs Handbook in Section 2.17, expanded in May 2025.

This agreement is specifically for students completing Associate of Applied Science (AAS) Accounting degrees at any TCSG institution who are transferring to complete a baccalaureate degree in Accounting at any participating USG institution. Any TCSG student who has completed the courses required for their Accounting AAS, is in good standing at their home TCSG institution, and meets the appropriate admission requirements to attend the participating USG institution and its associated business school, will be ensured that the AAS course work specified in this agreement earned at any TCSG institution will full evaluated for transfer to any participating USG institution in order to pursue an Accounting baccalaureate degree (major or concentration).

### **Agreement on Maintenance and Review**

Each party will notify the other of any changes in degree requirements by appointing at least one administrative staff or faculty member from each participating system to act as a primary point of contact and agent for this agreement, to speak for each system, and to communicate details and modifications to respective institutions and others with interest, which will result in a new agreement. All TCSG and participating USG institutions agree to provide whatever data is needed by the other institutions to support accreditation requirements.

Any amendments or updates to this agreement will be handled by the creation of a new agreement, which will supersede this or any past agreement.

An annual assessment meeting between the TCSG and the USG will be conducted to review this agreement and documented with meeting minutes/notes available for review by both Systems. Changes to the course articulations and listed partners will be considered during this meeting. Every effort will be made at the annual assessment meeting to review potential changes in courses and degree requirements for both TCSG and USG degrees that might increase the credits granted in transfer.

At the end of the agreement period, if the schools wish to continue the agreement, a new agreement should be implemented and signed.

Either party may terminate the agreement by giving 12 months' written notification, with the effective date to be the last day of the following semester.

### **General Provisions**

FERPA: To the extent that certain records may be created or shared between the Parties which are deemed to constitute "education records" it is agreed that such records are subject to the protections of the Family Educational Rights and Privacy Act (FERPA), 20 U.S.C.S. §1232(g), and that each Party shall strictly abide by FERPA's requirements, specifically 34 C.F.R. 99.31(a)(2) and 99.34.

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**Jurisdiction and Venue:** In the event that any litigation or other legal proceedings shall arise under or in connection with this agreement, such litigation or other legal proceeding shall be conducted in the state courts located within Fulton County, Georgia.

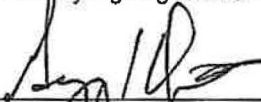
**Statement of Non-discrimination:** The parties mutually agree that in the performance of the Contract, they will not discriminate or permit discrimination against any person or group of persons on the basis of gender, disability, race, color, religion, national origin, or in any other manner prohibited by the laws of the United States or the State of Georgia or the policies of any institution.

**Compliance with Applicable Laws:** It is understood and agreed that nothing contained in the Contract or any related contract shall require any institution to violate any of its policies or any laws of the United States or the State of Georgia.


**Entire Agreement:** The terms and conditions set forth herein constitute the entire Agreement and understanding of the parties with respect to this agreement and supersede all previous understandings and agreements between the parties, whether oral or written.

### Signatures

The authorized representatives of each party signify their acceptance and approval of the terms of this Articulation Agreement by signing where indicated.

  
\_\_\_\_\_  
Gregory C. Dozier, Commissioner  
Technical College System of Georgia

2/25/2026  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Dr. Sonny Perdue, Chancellor  
University System of Georgia

March 2, 2026  
\_\_\_\_\_  
Date

### **Appendix A: Accounting Program Articulation Academic Considerations**

- TCSG will advise its Associate of Applied Science Accounting students of the transfer pathway to the baccalaureate business accounting majors and accounting concentrations within participating USG institutions.
- Qualified TCSG AAS Accounting graduates must meet the receiving USG institution's admission requirements as well as any specific business school or other degree program requirements within that institution.
- Limits on the granting of transfer credit for 3000- and 4000-level courses within the USG is governed both by the policies of each USG institution and any existing accreditations from the Association to Advance Collegiate Schools of Business (AACSB).
- This agreement allows for the standard systemwide acceptance of 27 credit hours. Additional variable credit hours may be granted when the accounting courses specific to a TCSG institution are evaluated by the receiving USG institution to determine course equivalencies. For these variable courses a potential of 12 or more transfer credits toward USG accounting majors and 6 or more transfer credits toward business baccalaureate degrees with accounting concentrations may be awarded. This translates to a potential of 39 or more credit hours toward a baccalaureate accounting major program, or 33 or more credit hours toward an accounting concentration in a business baccalaureate degree.
- All credit awarded is contingent upon TCSG students taking the recommended courses in their elective course selections at TCSG.
- Courses may transfer one for one or in combination, as appropriate to the course content at the receiving USG institution. When equivalences to specific USG courses are not found, the receiving USG institution may provide elective credit for TCSG courses up to the limits of elective credit prescribed by the specific USG program. The passing of challenge exams may also be required for TCSG students to receive credit for any courses not specifically outlined on the current TCSG-USG articulation chart.
- A generalized TCSG AAS program and its mapping to USG equivalents is shown below.

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USG System Wide Standard Credit - 27 credit hours						
TCSG Accounting Associate of Applied Science Degree			USG BS or BBA in Accounting Degree Credit			
AC13	Credit Hours				Credit Hours	
<b>General Education/IMPACTS Core</b>						
<b>Taking this at a TCSG institution</b>		<b>Area</b>		<b>Transfers to this at any USG institution</b>		<b>Domain</b>
ENGL 1101	3	I - Language Arts/Communications		ENGL 1101	3	Writing
ECON 1101, HIST 1111, HIST 1112, PSYC 1101, or SOCI 1101	3	II - Social/Behavioral Sciences		ECON 1101, HIST 1111, HIST 1112, PSYC 1101, or SOCI 1101	3	Social Sciences
MATH 1101, MATH 1103, MATH 1111, or MATH 1113	3	III - Natural Sciences/Mathematics		MATH 1101, MATH 1001, MATH 1111, or MATH 1113	3	Mathematics
ARTS 1101, ENGL 2110, ENGL 2130, ENGL 2310, HUMN 1101, MUSC 1101, RELG 1101, or THEA 1101	3	IV - Humanities/Fine Arts		ARTS 1101, ENGL 2110, ENGL 2130, ENGL 2310, HUMN 1101, MUSC 1101, RELG 1101, or THEA 1101	3	Humanities
HIST 2111, HIST 2112, or POLS 1101 <sup>1</sup>	3	Gen Ed Elective		HIST 2111, HIST 2112, or POLS 1101	3	Citizenship
Total Hours	15			Credit Awarded	15	
<b>Occupational/Field of Study Courses</b>						
ACCT 1100 - Financial Accounting I	4	Required	↗	ACCT 2101 - Financial Accounting	3	Field of Study
ACCT 1105 - Financial Accounting II	4	Required				
ACCT 2000 - Managerial Accounting	3	Required		ACCT 2102 - Managerial Accounting	3	Field of Study

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ECON 2105 – Macroeconomics <sup>1</sup>	3	Elective		ECON 2105 - Macroeconomics	3	Field of Study
ECON 2106 - Microeconomics <sup>1</sup>	3	Elective		ECON 2106 - Microeconomics	3	Field of Study
Total Hours	17			Credit Awarded	12	
<b>USG Variable Credit - Institution Specific – Potential of 12 credit hours or more for Majors, 6 or more credit hours for concentrations in a baccalaureate degree</b>						
*Additional Hours May Be Awarded from the TCSG courses below but specific combinations are determined by the receiving USG institution's accounting curriculum, accreditation, and transfer policies. Reference materials will be maintained to show student options.						
*A potential of 12 or more credit hours will be transferred either into the Field of Study, Majors Domain, or Free Electives for the Accounting Major at the USG institution subject to credit hour limitations in each category. For business programs that only offer concentrations in Accounting the potential would be 6 or more credit hours.						
*Some equivalencies may require challenge exams or a combination of TCSG courses for 1 USG course depending on the content or level differences between the courses - i.e. 1000/2000 courses transferring to 3000/4000 courses						
**In some instances, transfer credit applies only if the specified courses are taken as TCSG elective credits. Please consult advisors at TCSG and USG to plan your transfer.						
<b>Remaining TCSG courses for AAS in Accounting</b>				<b>Examples of potential USG equivalents - If offered as part of the degree at the receiving institution and subject to the constraints above *</b>		
(ACCT 2140 or MKTG 1130 Legal Environment of Business) OR COMM 1100	3	Elective		Needs to be examined at USG receiving institution but possibly BUSA 2106 - The Environment of Business OR BUSA 2105 - Business Communications	3	
COMP 1000 - Introduction to Computer Literacy	3	Required	↑	Needs to be examined at USG receiving institution but possibly BUSA xxxx - Computer Applications	3	
ACCT 1120 or BUSN 1410 - Spreadsheet Applications	4	Required				

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ACCT 1115 - Computerized Accounting	3	Required	}	Needs to be examined at USG receiving institution but possibly ACCT xxx - Accounting Information Systems	3	
ACCT 2130 - Integrated Accounting Management Systems	3	ACCT Elective				
ACCT 1125 - Individual Tax Accounting	3	Required		Needs to be examined at USG receiving institution but possibly ACCT xxx - Taxation of Individuals (may require a challenge exam)	3	
ACCT 1130 - Payroll Accounting	3	Required		Needs to be examined at USG receiving institution	3	
ACCT 2110, 2115, 2145, 2150, 2155, etc. - depending on the TCSG school	3	ACCT Elective		Needs to be examined at USG receiving institution	3	
BUSN 1440 or BUSN 1460 - Documents	4	Required		Needs to be examined at USG receiving institution	3	
ACCT 2120 - Business Tax Accounting	3	ACCT Elective		Needs to be examined at USG receiving institution but possibly ACCT xxx - Taxation of Businesses (may require a challenge exam)	3	
Total Hours	32			Credit Awarded	12 minimum	
Total TCSG Degree	64			Total credits awarded (Min)	39	

## **Appendix B: Accounting Program Articulation Operational Considerations**

- The TCSG and participating USG institutions will collaborate as partners in recruitment, admissions, and the academic advising process.
- The institutions will encourage the dissemination of information about programs in this agreement with interested and qualified students, with all institutions providing advising and counseling to prospective students.
- All University System of Georgia requirements must be met for graduation from a USG institution to be satisfied.
- USG and TCSG partnering institutions agree to cooperate in communicating with each other concerning the articulation relationship between the two institutions. Marketing and communications may include common publications and announcements concerning their affiliation. Announcements of this articulation or of changes in the relationship will have a coordinated release to the public from all institutions.
- Institutions should include course/program articulations in Georgia Transfer. In addition, this articulation agreement should be added to the complete list of the current 400+ USG to TCSG articulations found at this site - [https://www.usg.edu/active\\_articulations/tcsg](https://www.usg.edu/active_articulations/tcsg).
- TCSG and participating USG Institutions should create student-facing materials that facilitate a quick understanding for current and potential students of the TCSG/USG pathways created by this articulation agreement.