



DUAL DEGREE AGREEMENT

BETWEEN

Dipartimento di Scienze Economiche, Aziendali e Statistiche

AT

Universita degli Studi di Palermo

AND

The Chaplin School of Hospitality and Tourism Management

AT

Florida International University, Miami, Florida, United States of America

This **Dual Degree Agreement ("Agreement")** is entered into as of the Effective Date (the "**Effective Date**," which shall be the date this Agreement is fully executed), between the **Università degli Studi di Palermo** (hereinafter referred to as "**UNIPA**"), whose business address is Piazza Marina, 61–90133 Palermo, Italy, by and on behalf of the **Dipartimento di Scienze Economiche, Aziendali e Statistiche ("DSEAS")** at UNIPA and **The Florida International University Board of Trustees**, by and on behalf of the **Chaplin School of Hospitality and Tourism Management ("CSHTM")** at **Florida International University ("FIU")**, whose business address is Modesto A. Maidique Campus, 11200 S.W. 8th Street, Miami, Florida 33199, **United States of America ("USA")**.

NOW THEREFORE, in consideration of the mutual covenants provided herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by FIU and UNIPA (hereafter known as the "**Parties**"), the Parties hereby agree as follows:

I. Program Offered

A. Option

This Agreement describes the terms under which the CSHTM at FIU and UNIPA can offer UNIPA's graduate students an opportunity to conduct part of their graduate studies at FIU. The basic purpose of this Agreement is to allow UNIPA's eligible students to earn a **Master of Science in Hospitality Management ("MSHM")**.

- (1) Commence his/her studies at UNIPA in the **Master’s in Tourism Systems and Hospitality Management (“LM49”)** program. After the successful completion of core and required courses at UNIPA, take four (4) courses (12 credits) online of the MSHM degree from FIU. The following semester, students would transfer to Miami, Florida, to enroll in an additional four (4) courses (i.e., twelve [12credits] of the CSHTM’s MSHM. Course instruction, however, may transition to an online environment if face-to-face delivery becomes inadvisable due to public health concerns and/or COVID-19 local and federal restrictions. The programs are individually referred to as “**program,**” and collectively as “**programs**”):
- (2) Students in this Dual Degree program will receive transfer credit for nine (9) UNIPA credits based on their prior work at UNIPA, provided the course grade is a ‘B’ or higher, as shown in **Appendix A**, attached hereto and incorporated herein by reference.
- (3) FIU’s MSHM and UNIPA’s LM49 will be awarded individually upon the satisfactory completion of required credits and all other standard academic requirements.

B. Degrees Conferred

- (1) The following table delineates the credit scheme and degree(s) awarded. **Appendix B** establishes FIU’s MSHM coursework.

<i>Program</i>	<i>European Credit Transfer and Accumulation System Credits at UNIPA*</i>	<i>FIU Credits (via online and face-to-face instruction)**</i>	<i>Degree(s) Conferred</i>
Dual Degree for Students from UNIPA	71	24	Master’s degree in Tourism Systems and Hospitality Management from UNIPA Master of Science in Hospitality Management from FIU

* Six (6) credit hours at UNIPA is approximately equivalent to three (3) credit hours at FIU.

** Face-to-face course instruction, however, may transition to an online environment if face-to-face delivery becomes inadvisable due to public health concerns and/or COVID-19 local and federal restrictions.

C. Applicants

- (1) FIU will accept a minimum of 10 qualified applicants from UNIPA per year for participation in the dual degree program, following the successful completion of all required courses in their Master’s of Tourism Systems and Hospitality Management program at UNIPA.

- (2) To qualify for the tuition rate established through means of this Dual Degree Program for UNIPA students, FIU requires a minimum cohort size of 10 per year from UNIPA. The CSHTM will also accept applicants who have completed the Master's Degree in UNIPA's Tourism Systems and Hospitality Management program in the previous three (3) years and they will be counted to reach the minimum cohort size necessary to apply the tuition rate established by this Agreement. If the minimum cohort size of students is not met per year, then FIU will charge UNIPA students the regular non-resident, international student tuition (the details are further described in Section G entitled "Fees and Related Expenses."

D. Conditions for Admission

- (1) The current **admissions requirements** for the MSHM from FIU are the following:

- Completion of an online Graduate Application for Admission that can be obtained at gradschool.fiu.edu by clicking on "Graduate Admissions."
- Hold a Bachelor's degree from an accredited college or university.
- Have a minimum upper-division **grade point average ("GPA")** of 3.0.
- Graduate student applicants whose studies were completed outside of the USA must demonstrate proficiency in the English language by presenting a minimum score of 80 on the **Internet Based Test ("iBT")**, **Test of English as a Foreign Language ("TOEFL")** (equivalent to 550 on paper-based version) or 6.5 overall on the **International English Language Testing System ("IELTS")**.¹
- Be in good standing with all previously attended colleges and universities.

Admission to FIU via this Agreement is not guaranteed; students must individually apply to FIU admission and meet all FIU requirements. If accepted, he/she would transfer to FIU where he/she must satisfactorily complete his/her remaining FIU degree requirements in order to earn the MSHM. FIU graduation requirements apply to all students equally, including those transferring from UNIPA, and are subject to revision as and when needed, in order to comply with curricular changes at the CSHTM and FIU and to meet accreditation and State of Florida requirements.

Admission at the graduate level is competitive and meeting minimum program requirements does *not* guarantee admission.

It is expected that students will observe the following requirements:

- a. Submission of official transcripts of all previously attended universities (undergraduate and graduate) in a sealed university envelope.
- b. Fulfillment of any other standard FIU Graduate Admissions' requirement.
- c. All international documents in foreign languages must be translated into English by an official translation agency before submission to FIU.

- (2) Degree and Course Admission Requirements: Successful completion of the *core fundamentals* of the Master's of Tourism Systems and Hospitality Management program at UNIPA including the following courses (see **Appendix A**):

- Marketing for Tourism
- International Tourism Law

¹ Students are encouraged to refer to the Chaplin School of Hospitality and Tourism Management Graduate Catalog to learn about admission requirements related the alternative means of demonstrating proficiency in the English language, as stipulated in the Catalog (in effect) from time to time.

- Statistics for Economics and Business

- (3) *The CSHTM reserves the right to modify its course offerings. Any change would need to be communicated, in writing, to the dean and/or director of the Master's of Tourism Systems and Hospitality Management program at UNIPA.*
- (4) The CSHTM will grant each participant a maximum of nine (9) credits towards the completion of the MSHM for work conducted at UNIPA. A grade of at least a 'B' must be earned in all transfer courses that are counted toward the FIU degree.

E. Degree Requirements

- (1) After completion of the core fundamentals of the Master's of Tourism Systems and Hospitality Management at UNIPA, students will then transfer to FIU where he/she must complete 24 credit hours of coursework from the CSHTM to earn the MSHM degree. This course load will be achieved within a minimum of *two (2)* consecutive academic terms, one online and one face-to-face. See **Appendix A**.
- (2) Entry into the dual degree program at FIU can take place at the start of any one (1) of three (3) annual university terms (otherwise known as "semesters"): the fall term beginning late August; the spring term in early January; or, summer term in early May.
- (3) In order for a student to maintain an active status at the University and, therefore, in the Hospitality Management Master's degree program, he/she must be enrolled during two (2) consecutive terms. For example, if he/she were to be admitted in the fall term, he/she must therefore be enrolled in the fall and spring terms to avoid being discontinued from the program. If a student is discontinued, he/she must reapply for readmission to the program and follow all application and admission policies at the time.
- (4) In order to maintain legal F-1 visa status, UNIPA students participating in this Master's degree program at FIU shall register for a minimum of nine (9) credit hours during the fall and spring terms. UNIPA students do not need to register in the summer term to maintain legal status, unless they commence their studies at the FIU in the summer term; in that case a minimum of six (6) credits are required to maintain legal F-1 status. The F-1 eligibility criteria are subject to change pursuant to US immigration laws.

F. Graduation Requirements

- (1) The FIU and UNIPA graduation requirements are detailed in the FIU graduate catalog and include, but are not limited to, the following (*these requirements are subject to modification*):
 - Completion of a minimum of 33 graduate credits; and,
 - Attainment of an overall GPA of 3.0.
- (2) No grade below a 'C' will be accepted in a graduate program. Only those courses that are taken at FIU will be used to calculate the FIU cumulative GPA.
- (3) Other terms of this Agreement include:
 - a. All academic rules and requirements stated in the graduate catalog of FIU will govern the terms of student transfers from UNIPA to FIU.

- b. Credits earned by students at UNIPA are eligible for transfer to FIU as per The Florida International University Board of Trustees' rules, policies and procedures. Once admitted, students must comply with any and all FIU rules and regulations.
- (4) A detailed transfer equivalency review (including submission of a syllabus in English for each course and list of textbooks used and type of assignments) between both institutions will be conducted.
- (5) FIU maintains the prerogative of reexamining the courses (and related content) that would fulfill any UNIPA requirement. In the case that FIU modifies any courses or course content, students would be responsible for completing requirements at FIU if UNIPA does not modify content as necessary to maintain equivalency. UNIPA also reserves the right to modify its course offerings. Any change in UNIPA's course offerings would need to be communicated to the CSHTM without delay.
- (6) In view that four (4) MSHM courses will be offered online as part of this dual degree program, FIU will ensure that the student who registers in an online course is the same student who participates in, and completes, the course and receives the credit by verifying the identity of the student who participates in an online class. FIU has the option to use methods such as (a) a secure login and pass code (b) proctored examinations, or (c) new or other technologies and practices that are effective in verifying student identification.

G. Fees and Related Expenses

- (1) Under this Agreement, UNIPA students would pay FIU USD 1,800 per course during the first academic year of execution of the Agreement; under this dual degree collaboration, UNIPA students would need to earn a minimum of 24 credits (i.e., successfully undertake eight [8] courses) to earn FIU's MSHM . If the minimum cohort size of 10 students is not met per year, then FIU will charge UNIPA students the regular non-resident, international student tuition. In addition to tuition, UNIPA students shall be responsible for paying any and all applicable FIU fees. UNIPA students will directly pay these monies to FIU.

Notwithstanding anything contained herein to the contrary, during the term of this Agreement, FIU shall have the right to review and increase or decrease the per credit hour rate set forth in order to comply with applicable law, including, without limitation, the rules and regulations of the Florida Board of Governors and/or the FIU Board of Trustees that are in effect from time to time. FIU will communicate, in writing, any changes in fees and tuition on a yearly basis.

- (2) Students enrolling at FIU pursuant to this Agreement will be responsible for all expenses related to his/her course of study at FIU, including housing, transportation, health insurance and other similar personal expenses. Students are required to pay any and all applicable on-campus fees which may apply, including but not limited to, the annual photo identification fee, athletic fee (per term), health fee (per term), and the transportation access fee (per term), as appropriate. Students must meet the financial criteria established for international students by the University, the Florida Board of Governors, and the US Department of Homeland Security. Students must also acquire by themselves the appropriate visas in order to be enrolled to study in the United States.

II. Other Program Characteristics and Conditions

A. Career Services and other Services

- (1) All participants in the dual degree program will have access and full rights to the services provided by FIU, including the services provided by the Career and Talent Development and/or pertinent services tied to the offering of MSHM courses as denoted in this Agreement.

B. Use of Logos and Brands

- (1) Except as otherwise authorized in writing by FIU, UNIPA shall do business in its own name and shall not trade upon the name or credit of the CSHTM or FIU. All brochures, advertisements, website materials, or other solicitations for the programs under this Agreement that include reference to FIU and UNIPA, regardless of medium and language, shall be subject to FIU's prior written approval. All information posted on websites and promotional materials must be updated regularly and accurately to reflect the nature of this Agreement. The Parties agree that upon FIU's request, any information presented by the other Party in its publications and advertisements, including website information that is inaccurate or not supported by the facts, regardless of the language used, shall be retracted and/or withdrawn. This Agreement confers no rights upon UNIPA to use the logos, marks and likeness of FIU or the CSHTM in any advertising except in a manner consistent with the provisions of this paragraph.
- (2) Except as otherwise authorized in writing by UNIPA, FIU shall do business in its own name and shall not trade upon the name or credit of UNIPA. All brochures, advertisements, website materials, or other solicitations for the programs under this Agreement that include reference to UNIPA, regardless of medium and language, shall be subject to UNIPA's prior written approval. All information posted on websites and promotional materials must be updated regularly and accurately to reflect the nature of this Agreement. The Parties agree that upon UNIPA's request, any information presented by the other Party in its publications and advertisements, including website information that is inaccurate or not supported by the facts, regardless of the language used, shall be retracted and/or withdrawn. This Agreement confers no rights upon FIU to use the logos, marks and likeness of UNIPA in any advertising except in a manner consistent with the provisions of this paragraph.
- (3) Neither FIU nor UNIPA may use the **Southern Association of Colleges and Schools' Commission on Colleges ("SACSCOC")** logo. The use of this logo is reserved exclusively for SACSCOC.
- (4) UNIPA must include in all literature/publications, website and other collateral marketing materials that inform the public about the dual degree the disclaimer provided below. UNIPA's marketing statements are subject to FIU's *prior* approval to ensure conformance with the disclaimer provided below. This provision applies irrespective of the language employed.

C. Additional Provisions

- (1) UNIPA *represents and warrants* that it has reviewed the qualifications of all faculty teaching credits that will be used in the FIU degree and certifies that the UNIPA faculty are qualified under the guidelines of FIU as contained in **Appendix C**, attached hereto and incorporated herein by reference. FIU is accredited by SACSCOC and its guidelines represent a commonly accepted best practice for the academic qualifications of faculty. **Appendix C** identifies the faculty qualifications required by FIU.

- (2) In an effort to develop standard criteria for students transferring into the dual degree program, each institution agrees to share course curriculum and faculty credentials with the other. The Parties must agree to notify the other institution should there be a change in curriculum that affects the ability of either institution to deliver this program.
- (3) The provisions of this Agreement are expressly limited to the relationship between UNIPA and FIU with respect to the educational undertaking herein described. Nothing herein shall prevent either UNIPA or FIU from embarking upon other or additional programs.

D. Disclaimer Statement

- (1) FIU is accredited by SACSCOC to award baccalaureate, master and doctoral degrees. UNIPA is not accredited by SACSCOC and the accreditation of FIU does not extend to, or include, UNIPA or its students. Further, although FIU agrees to accept certain coursework from UNIPA to be applied toward an award from FIU, that coursework may not be accepted by other colleges or universities in transfer, even if it appears on a transcript from FIU. The decision to accept coursework in transfer from any institution is made by the institution considering the acceptance of credits or coursework.

E. Miscellaneous Provisions

- (1) This Agreement shall be interpreted according to the laws of the State of Florida without regard to conflicts of law principles and regardless of where the obligations undertaken herein are to be performed. Students participating in the program under this Agreement must satisfy the laws of the United States of America during their study at Florida International University.
- (2) The Parties agree to provide equal enrollment opportunities to all persons regardless of race, color, religion, gender, age, national origin, disability or marital status during the term of the Agreement.
- (3) The term of this Agreement shall be for three (3) years commencing on the Effective Date. The Parties will review the Agreement in one-and-a-half (1 1/2) years after the Effective Date to assess results and enact improvements, as necessary. The Agreement may be renewed for additional periods of time upon the mutual written consent of the Parties subject to such terms and conditions as the Parties shall determine in writing.
- (4) Each Party shall bear any cost it may incur in the implementation of this Agreement.
- (5) This Agreement constitutes the entire agreement between the Parties concerning the Dual Degree Program, which is the subject hereof of this Agreement, and supersedes all prior subject matter hereof, and supersedes all prior or contemporaneous discussions, agreements, and understandings, whether verbal or written.
- (6) If, as a result of an act of *force majeure*, including without limitation, an act of God, war, internal unrest and upheaval, hurricane or natural disaster, hurricane warning or hurricane watch issued by the US National Weather Service, tropical storm watch or tropical storm warning issued by the US National Weather Service, riot, labor dispute, strike, threat thereof, intervention of a government agency or instrumentality, pandemic, epidemic, public health emergency, local, state or national emergency declarations, or other occurrence beyond the reasonable control of either organization, either UNIPA or FIU is hindered in performing its obligations hereunder or is thereby rendered unable to perform its obligation hereunder, then,

in such event, that organization shall have the right, upon notifying the other of the occurrence of *force majeure* as herein defined, to suspend or postpone performance of the activity until the event of the *force majeure* has passed. In the event that either UNIPA or FIU is unable to perform for a period in excess of six (6) months at any time after the commencement date of this Agreement, the other Party may, at its option terminate the Agreement. In the case that conditions improve and warrant the resumption of activities and deployment of educational programs and services, FIU and UNIPA would have at least one (1) month to coordinate the resumption of activities per this Agreement.

- (7) Any notice required or permitted under the provisions of this Agreement shall be effective when personally delivered or sent by first class mail, return receipt requested as follows:

If to UNIPA: Fabio Mazzola, Ph.D, Deputy Rector
Piazza Marina 61,
90100 Palermo – Italy

If to FIU: Diann Newman, Ed.D., Vice Dean
Chaplin School of Hospitality and Tourism Management
HM 214
Biscayne Bay Campus
3000 NE 151 Street
North Miami, Florida 33181 USA

- (8) Each Party designates the following individuals as the program coordinators:

For FIU:

Diann Newman, Ed.D.
Vice Dean
3000 NE 151st Street, North Miami,
Florida 33181 USA
+305-919-4523
newmand@fiu.edu

For UNIPA:

Fabio Mazzola, Ph.D,
Deputy Rector
Professor of Economics Viale delle
Scienze, Ed.13,
90128 Palermo (ITALY) Piazza Marina 61,
Palermo – Italy
+39 091 238 93912
+39 091 238 95201
fabio.mazzola@unipa.it.

Each Party reserves the right to appoint at any time an alternate or substitute coordinator for the program and agrees to immediately notify in writing the other Party in such event and provide the updated contact information.

- (9) The performance of this Agreement must comply with, and is subject to, the Constitution and laws of the USA and of the State of Florida and the regulations of the Florida Board of Governors and The Florida International University Board of Trustees. The Public Records Law applies to all aspects of this Agreement.
- (10) This Agreement may be terminated without cause by either Party upon six (6) months' advance written notice. Notwithstanding this provision, any students participating in existing programs would be allowed to complete their degree program.

- (11) In the event of a breach of this Agreement, the non-breaching Party shall provide 30 days' advanced written notice of its intent to terminate this Agreement. The breaching Party shall be given the opportunity to cure the breach within that time. If the breach is not cured or reasonable assurance of the ability to cure is not given or is not accepted, then the termination shall be effective at the end of the 30-day period.
- (12) Student records generated for the courses offered under this Agreement are subject to federal and state confidentiality laws, specifically the **Family Educational Rights and Privacy Act ("FERPA")** and section 1002.225 of the Florida Statutes. All documentation, including, but not limited to, test results, course credits, and any other educational records concerning students enrolled in the classes provided under this Agreement must be handled by FIU and UNIPA in accordance with confidentiality and privacy requirements of FERPA and the aforementioned Florida Statute. UNIPA understands and agrees that it is subject to all federal and state laws related to the confidentiality of student information under this Agreement. Student information under this Agreement shall not be disclosed to any third party, except as required by law.
- (13) This Agreement will be amended, as necessary, to comply with regulations or policies of FIU, the Florida Board of Governors and/or SACSCOC, as they might be revised from time to time.
- (14) UNIPA will be responsible for obtaining all necessary central, provincial and/or local governmental approvals required to implement this Agreement.
- (15) The individuals signing this Agreement represent and warrant that they have the requisite authority to bind their respective bodies to this Agreement.
- (16) Per the policy of SACSCOC, FIU will need to notify SACSCOC of this Agreement six months *prior* to the projected implementation date. This Agreement shall not be implemented until FIU has received a formal, written acceptance of the notification and agreement by SACSCOC.

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For Universita degli Studi di Palermo:

DocuSigned by:

Fabrizio Micari

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Fabrizio Micari, Ph.D.
Rector

Date: ottobre 23, 2020

**For The Florida International University
Board of Trustees:**

DocuSigned by:

Elizabeth M. Bejar

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Elizabeth M. Bejar, Ph.D.
Senior Vice President for Academic and Student
Affairs

Date: october 13, 2020

DS
[Signature]

DocuSigned by:

Michael Cheng

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Michael Cheng, Ph.D.
Dean, School of Hospitality and Tourism Manage-
ment

Date: october 12, 2020

*Approved as to Form and Legal
Sufficiency:*

DocuSigned by:

Lia Lopez

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Lia C. Lopez
Law Fellow

Date: october 12, 2020

APPENDIX A**Coursework for MS in Hospitality Management for Dual Degree students from UNIPA**

HMG 6280	Global Issues in Hospitality and Tourism (3)	To be taken online—FIU
HMG 6246	Organizational Behavior in the Hospitality Industry (3)	To be taken face-to-face—FIU
HMG 6296	Strategic Management for Hospitality and Tourism (3)	To be taken face-to-face—FIU
HMG 6257	Hospitality and Tourism Industry Research Analysis (3)	To be taken online—FIU
HMG 6477	Accounting and Financial Management of the Hospitality Industry (3)	To be taken online—FIU
HMG 6476 Or HMG 6478 Or HMG 6466	Feasibility Studies for the Hospitality Industry (3) Or Restaurant Development (3) Or Hospitality and Tourism Revenue Management (3)	Taken face-to-face—FIU
HMG 6586	Research and Statistical Methods (3)	Transferred from UNIPA using 18547 Statistics for Economics and Business
HMG 6697	Hospitality Law Seminar (3)	Transferred from UNIPA using 18993 International Tourism Law
HMG 6596	Marketing and Sales in Hospitality and Tourism (3)	Transferred from UNIPA using 20743 Marketing for tourism
HMG 6946 Or HMG 6916	Graduate Internship (3) Or Hospitality Industry Research Project	To be taken face-to-face—FIU
HMG 5/6 XXX	Hospitality Elective (3)	To be taken online—FIU

APPENDIX B
FIU Master's of Science in Hospitality Management
COURSES*

HMG 6280	Global Issues in Hospitality and Tourism	3
HMG 6246	Organizational Behavior in the Hospitality Industry	3
HMG 6296	Strategic Management for Hospitality and Tourism	3
HMG 6257	Hospitality and Tourism Industry Research Analysis	3
HMG 6477	Financial Management in the Hospitality Industry	3
HMG 6466	Hospitality and Tourism Revenue Management	3
OR	OR	
HMG 6476	Feasibility Studies for the Hospitality Industry	
OR	OR	
HMG 6478	Restaurant Development	
HMG 6586	Research and Statistical Methods	3
HMG 6697	Hospitality Law Seminar	3
HMG 6596	Marketing and Sales in Hospitality and Tourism	3
HMG 6946	Graduate Internship**	3
	OR	
HMG 6916	Hospitality Industry Research Project	
HMG XXXX	Graduate elective	3

**Please note that the program as described above is subject to change at any time.*

*** The three-credit Graduate Internship can be waived by work experience in Italy, or completed in Miami. If waived, it will be replaced by another graduate elective.*

APPENDIX C QUALIFIED FACULTY REQUIREMENTS

The institution employs competent faculty members qualified to accomplish the mission and goals of the institution. When determining acceptable qualifications of its faculty, the institution gives primary consideration to the highest earned degree in the discipline.

The institution also considers competence, effectiveness, and capacity, including, as appropriate, undergraduate and graduate degrees, related work experience in the field, professional licensure and certifications, honors and awards, continuous documented excellence in teaching, or other demonstrated competencies and achievements that contribute to effective teaching and student learning outcomes.

Florida International University uses the following as credential guidelines when it defines faculty qualifications using faculty credentials:

- Faculty teaching general education courses at the undergraduate level: doctorate or master's degree in the teaching discipline or master's degree with a concentration in the teaching discipline (a minimum of 18 graduate semester hours in the teaching discipline).
- Faculty teaching baccalaureate courses: doctorate or master's degree in the teaching discipline or master's degree with a concentration in the teaching discipline (a minimum of 18 graduate semester hours in the teaching discipline).
- Faculty teaching graduate and post-baccalaureate course work: earned doctorate/terminal degree in the teaching discipline or a related discipline
- Graduate teaching assistants: master's in the teaching discipline or 18 graduate semester hours in the teaching discipline, direct supervision by a faculty member experienced in the teaching discipline, regular in-service training, and planned and periodic evaluations.

As a Carnegie Doctoral University with Highest Research Activity (R1), Florida International University additionally credentials its faculty based on national/international juried research productivity within the discipline. The institution documents a faculty member's research contributions to the discipline as evidence of the faculty qualifications.

In extremely limited circumstances a faculty member may be credentialed based on a combination of educational experience, productivity in the discipline and work experience. In these situations the practical experience in the discipline must be at an executive level with a broad scope of national/international reach.