



ARTICULATION AGREEMENT FORM

A. SENDING AND RECEIVING INSTITUTIONS

Sending College: Borough of Manhattan Community College/CUNY
Department: Accounting
Program: Accounting
Degree: Associate in Science (A.S.)

Receiving College: Brooklyn College/CUNY
Department: Accounting
Program: Accounting
Degree: Accounting, BBA (120)



B. ADMISSION REQUIREMENTS FOR SENIOR COLLEGE PROGRAM

- A.S. Degree in Accounting
- Minimum 2.0 GPA

Total transfer credits granted toward the baccalaureate degree: 60

Total additional credits required at the senior college to complete baccalaureate degree: 60

Total credits required for the BBA in Accounting: 120

C. TRANSFER CREDITS AWARDED

Borough of Manhattan Community College (BMCC) graduates who complete the Associate in Science (A.S.) degree in Accounting will receive 60 credits toward the Accounting, BBA degree at Brooklyn College.

Proposed A.S. in Accounting

Common Core	
Required Common Core	
English Composition	6
Mathematical and Quantitative Reasoning ^{1, 2}	3
Life and Physical Sciences ²	3
Total Required Common Core	12
Flexible Common Core³	
Creative Expression ⁴	6
Individual and Society ⁵	3
Scientific World	3
U.S. Experience in its Diversity ⁶	3
World Cultures and Global Issues	3
Total Flexible Common Core	18
Total Common Core	30
Curriculum Requirements	
ACC 122 Accounting Principles I	3
ACC 222 Accounting Principles II	3
ACC 241 Taxation: Federal	3
ACC 330 Intermediate Accounting I	3
ACC 331 Accounting Information Systems	3
ACC 350 Cost Accounting I	3
ACC 430 Intermediate Accounting II	3
ACC xxx Accounting Elective	3
BUS 110 Business Law OR CIS 100 Introduction to Computer Applications	3
General Electives ²	3
Total Curriculum Credits	30
Total Program Credits	60

Footnotes

¹ Students are strongly encouraged to take MAT 206/MAT 206.5 to satisfy this requirement.

² These areas can be satisfied by taking a STEM variant.

³ No more than two courses in any discipline or interdisciplinary field can be used to satisfy Flexible Common Core requirements.

⁴ Students are strongly encouraged to take SPE 100/SPE 102 to satisfy one of the courses for this requirement.

⁵ Students are strongly encouraged to take ECO 202 to satisfy this requirement.

⁶ Students are strongly encouraged to take ECO 201 to satisfy this requirement.

D. COURSE EQUIVALENCIES AND TRANSFER CREDITS

BMCC courses that transfer to satisfy the Accounting major requirements at Brooklyn College.

BMCC Courses	Brooklyn College Courses	Credits
ACC 122 Accounting Principles I & ACC 222 Accounting Principles II	ACCT 2001 – Principles of Accounting (Financial) I + ACCT 1000E Accounting Elective credit	3 + 3 elective credits
ACC 330 - Intermediate Accounting I	ACCT 3011 – Intermediate Financial I	3 credits
ACC 331 - Accounting Information Systems	ACCT 3051 – Accounting Information Systems	3 credits
ACC 350 Cost Accounting I	ACCT 3001 – Principles of Accounting II – Financial and Managerial Accounting	3 credits
ACC 430 – Intermediate Accounting II	ACCT 3021- Intermediate Financial II	3 credits
<i>ACC xxx Accounting Program Electives:</i>		
ACC 241 Taxation: Federal	ACCT 3101 – Income Taxation	3 credits
BUS 110 – Business Law	ACCT 3201 – Business Law I	3
MAT 150 – Introduction to Statistics	MATH 2501 – Elementary Probability and Statistics	3 + 1 elective credit
MAT 206 – Precalculus	MATH 1000E	4 elective credits
MAT 209 – Statistics	MATH 3501 – Probability and Statistics I	3 + 1 elective credit

Courses that apply to BMCC's General Education requirements that will transfer to Brooklyn College's Accounting Major Requirements.

BMCC Courses	Brooklyn College Courses	Credits
ECO 201 – Macroeconomics	ECON 2100 – Elementary Macroeconomics	3
ECO 202 – Microeconomics	ECON 2200 – Elementary Microeconomics	3

E. SENIOR COLLEGE UPPER DIVISION COURSES REMAINING FOR BACCALAUREATE DEGREE

Courses students will be required to take at Brooklyn College after completing the A.S in Accounting at BMCC.

Course and Title		Credits
<i>General Education Requirements – College Option</i>		6
<i>Accounting Major Requirements</i>		
ACCT 3041	Cost & Managerial Accounting for Strategic Decision Making	3
ACCT 4001	Advanced Financial Accounting	3
ACCT 4011	Consolidated and Not-For-Profit Entities	3
ACCT 4201	Business Law II	3
ACCT 4501w	Auditing Concepts and Accounting Research	4
ACCT 4502	Advanced Topics in Auditing	3
BUSN 3100	Principles of Marketing	3
BUSN 3200	Principles of Management	3
BUSN 3421	Foundations of Business Analytics	3
BUSN 3430	Operations Management	3
FINC 3310	Principles of Financial Management	3
FINC 3330	Investments	3
PHIL 3314	Moral Issues In Business	3
CASD 2623	Interpersonal Communication For Business & Professionals	3
<i>Accounting Major Requirements Subtotal</i>		43
<i>Liberal Arts Electives</i>		11
<i>Total Credits to be Taken at Brooklyn College</i>		60

F. AGREEMENT FOLLOW-UP PROCEDURES

1. Procedures for reviewing, updating, modifying or terminating agreement:

When either of the degree programs involved in this agreement undergoes a change, the agreement will be reviewed and revised accordingly by representatives from each institution's respective departments, selected by their Chairpersons/Program Directors.

2. Procedures for evaluating agreement, i.e., tracking the number of students who transfer under the articulation agreement and their success:

Each semester, Brooklyn College will provide BMCC with the following information: a) the number of BMCC students who applied to the program; b) the number of BMCC students who were accepted into the program; c) the number of BMCC students who enrolled; and d) the aggregate GPA of these enrolled students.

3. Sending and receiving college procedures for publicizing agreement, e.g., college catalogs, transfer advisers, Websites, etc.:

This articulation agreement will be publicized on the BMCC website, and on the Brooklyn College website. Transfer advisors at BMCC will promote this agreement with eligible students.

4. Campus Updates to Transfer Credit Rules:

Each college will update their transfer rules in CUNYfirst based on the agreed upon course evaluation, as indicated in this documents. When either college makes course revisions to courses included in the agreement, they will notify the other party.

Effective Date: Spring 2025

3/6/2024

Date

March 5, 2024

Date _____

March 5, 2024

Date _____

March 5, 2024

Date _____