



## 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)

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### B. ADMISSION REQUIREMENTS FOR SENIOR COLLEGE PROGRAM

- A.S. degree in Accounting

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 Accounting Program: 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**

<b>Common Core</b>	
<b>Required Common Core</b>	
English Composition	6
Mathematical and Quantitative Reasoning <sup>1, 2</sup>	3
Life and Physical Sciences <sup>2</sup>	3
<b>Total Required Common Core</b>	<b>12</b>
<b>Flexible Common Core<sup>3</sup></b>	
Creative Expression <sup>4</sup>	6
Individual and Society <sup>5</sup>	3
Scientific World	3
U.S. Experience in its Diversity <sup>6</sup>	3
World Cultures and Global Issues	3
<b>Total Flexible Common Core</b>	<b>18</b>
<b>Total Common Core</b>	<b>30</b>
<b>Curriculum Requirements</b>	
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
BUS 110 Business Law OR CIS 100 Introduction to Computer Applications	3
ACC xxx Accounting Program Electives <sup>7</sup>	3
General Electives <sup>2</sup>	3
<b>Total Curriculum Credits</b>	<b>30</b>
<b>Total Program Credits</b>	<b>60</b>

**Footnotes**

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

<sup>2</sup> These areas can be satisfied by taking a STEM variant.

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

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

<sup>5</sup> Students are strongly encouraged to take ECO 202 to satisfy this requirement.

<sup>6</sup> Students are strongly encouraged to take ECO 201 to satisfy this requirement.

<sup>7</sup> Choose 3 credits from any accounting courses.

**D. COURSE EQUIVALENCIES AND TRANSFER CREDITS**

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

<b>BMCC Courses</b>	<b>Brooklyn College Courses</b>	<b>Credits</b>
ACC 122 Accounting Principles I & ACC 222 Accounting Principles II	ACCT 2001 – Principles of Accounting (Financial) I + 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.

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

**E. SUMMARY OF TRANSFER CREDITS FROM BMCC & CREDITS TO BE COMPLETED AT BROOKLYN COLLEGE**

<b>Accounting Program @ Brooklyn College</b>	<b>Total Number of Credits</b>	<b>Transfer Credits from BMCC</b>	<b>Credits to Complete @ Brooklyn College</b>
Total Required Common Core <sup>7</sup>	36	12	6
Total Flexible Common Core <sup>7</sup>	65	18	41-44
Total Curriculum Credits		30	10-13
<b>Total</b>	<b>120</b>	<b>60</b>	<b>60</b>

**FOOTNOTES:**

<sup>7</sup> The total number of credits included in the accounting major requirements at Brooklyn College was adjusted from 75 to 65-66 credits, as BMCC students are advised to complete the equivalent courses related to ECON 2100 – Elementary Macroeconomics (ECO 201) and ECON 2200 - Elementary Microeconomics (ECO 202) at BMCC as part of their General Education requirements. Additionally, as ACCT 2001, ACCT 3101 and ECON 2100 are 4 credits each at Brooklyn College and three credits at BMCC, only three credits will transfer from BMCC related to these courses.

**F. 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.

<b>Course and Title</b>	<b>Credits</b>
<i>General Education Requirements – College Option</i>	6
<i>Accounting Major Requirements</i> <ul style="list-style-type: none"> <li>• ACCT 3041 – Cost &amp; Managerial Accounting for Strategic Decision Making – 4 CRS</li> <li>• ACCT 4001 – Advanced Financial Accounting – 3 CRS</li> <li>• ACCT 4011 – Consolidated and Non-for-Profit Entities – 3 CRS</li> <li>• ACCT 4201 – Business Law II – 3 CRS</li> <li>• ACCT 4501W – Auditing Concepts and Accounting Research – 4 CRS</li> <li>• ACCT xxxx – Accounting Elective – 3 CRS</li> </ul> <p><i>Choose one from ACCT 4502, ACCT 3360, ACCT 4101, ACCT 5009, ACCT 5011, ACCT 5200, ACCT 5201, ACCT 7109x, ACCT 7120x. Please note, in order to register for graduate-level courses (ACCT 7109x and ACCT 7120x) students must have a GPA of 3.0 or better and obtain permission from the department.</i></p> <ul style="list-style-type: none"> <li>• CASD 2623 – Interpersonal Communication for Business &amp; Professionals – 3CRS</li> <li>• BUSN 3100 – Principles of Marketing – 3 CRS</li> <li>• BUSN 3200- Principles of Management – 3 CRS</li> <li>• FINC 3310 – Principles of Financial Management – 3 CRS</li> <li>• ECON 3320 – Money and Banking – 3 CRS</li> <li>• BUSN 3330 – Investment and Securities Markets – 3 CRS</li> </ul> <p>OR</p> <p>FINC 3300 – Investments</p> <ul style="list-style-type: none"> <li>• BUSN 3430 – Operations Management – 3 CRS</li> </ul> <p>OR</p> <p>CISC 2531 – Operations Management – 3CRS</p> <ul style="list-style-type: none"> <li>• PHIL 3314 – Moral Issues in Business – 3 CRS</li> </ul>	41-44
<i>Liberal Arts Electives</i>	10-13
<b>TOTAL</b>	<b>60</b>

## **G. 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 2024

## Brooklyn College

Dr. Erwin J. Wong  
Acting Provost & Senior Vice President,  
Academic Affairs

[illegible]

April Bedford

11/9/2023

Dr. April Bedford Date  
Interim Provost & Senior Vice President,  
Academic Affairs

Dou Fischer (electronic) Nov 9, 2023

Professor Dov Fischer                      Date \_\_\_\_\_  
Chairperson – Accounting Department