



## ARTICULATION AGREEMENT FORM

### A. SENDING AND RECEIVING INSTITUTIONS

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

Receiving College: LIU Brooklyn  
School of Business, Public Administration and Information Sciences  
Program: Accounting  
Degree: Bachelor of Science (B.S.)



### B. ADMISSION REQUIREMENTS FOR SENIOR COLLEGE PROGRAM

- Completion of the A.A.S. degree in Accounting and a minimum GPA of 2.0.
- Grade of C or better in freshman composition, its equivalent, or a higher-level English course
- Successful completion of a 3 credit college-level math course

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 to complete the baccalaureate degree: **120**

### C. TRANSFER CREDIT AWARDED FROM THE ASSOCIATE DEGREE

Borough of Manhattan Community College (BMCC) graduates who complete the Associate in Applied Science (A.A.S.) degree in Accounting will receive 60 credits<sup>1</sup> toward the Bachelor of Science (B.S.) in Accounting at LIU Brooklyn.

<b><i>BMCC Course</i></b>	
<b><i>Common Core</i></b>	
<b><i>Required Common Core</i></b>	
<i>English Composition</i> ENG 101 – English Composition ENG 201 – Introduction to Literature	6
<i>Mathematical &amp; Quantitative Reasoning</i> <sup>2</sup> MAT 150 or MAT 2xx or higher	4
<i>Life &amp; Physical Sciences</i> <sup>3</sup> AST 110 or PHY 110	4
<i>Total Required Common Core</i>	<b>14</b>
<b><i>Flexible Core</i></b>	
<i>Creative Expression</i> SPE 100 CE Approved MUS/ART course	
<i>Total Flexible Core</i>	<b>6</b>
<i>Total Common Core</i>	<b>20</b>
<b><i>Curriculum Requirements</i></b>	
ACC 122 – Accounting Principles I	3
ACC 222 – Accounting Principles II	3
ACC 231 – Accounting App. In Micro Comps.	3
ACC 330 – Intermediate Accounting I	3
ACC 241 – Taxation: Federal	3
ACC 150 –Personal Accounting & Financial Literacy <sup>4</sup> ACC 242 –Taxation of Business Entities ACC 331–Accounting Information Systems ACC 360 – Government & Not-For-Profit Accounting ACC 370 –Forensic Accounting Fraud Analysis	3
ACC 350 – Cost Accounting I	3
ACC 430 – Intermediate Accounting II	3
HED Elective <sup>5</sup>	3
BUS 110 – Business Law	3
CED 201 – Career Planning	2
CED 301 – Accounting Internship	2
CIS 100 – Intro to Comp. Applications or CIS 200 – Intro to Info Systems & Technologies	3
ECO 201 – Macroeconomics or ECO 202 – Microeconomics	3
<i>Total Curriculum Credits</i>	<b>40</b>
<i>Total Program Credits</i>	<b>60</b>

<sup>1</sup> Transfer credit will be accepted for grades of C or better. Grades of C- will be reviewed on a case-by-case basis by the academic unit and a determination will be made as to whether to accept the credit.

<sup>2</sup> Students must take MAT150

<sup>3</sup> Students are recommended to take PHY 110

<sup>4</sup> Students are recommended to take ACC 331. ACC 360, ACC 370

<sup>5</sup> Students are recommended to take HED 195, 202, 210,215,220

**D. SENIOR COLLGE UPPER DIVISION COURSES REMAINING FOR BACCALAUREATE DEGREE:**

Students will be required to take the following courses at LIU Brooklyn to complete the B.S. in Accounting.

<i>Courses</i>	<i>Credits</i>
<b>Core Curriculum requirements</b>	
<i>Core Seminar</i>	3
<i>Humanities</i>	
English 61-64 (1 of)	3
Philosophy 61, Philosophy 62	6
<i>Social Sciences</i>	
History 1, History 2	6
Economics 1 OR Economics 2	3
<i>Science and Mathematics</i>	
Math 16	3
Biology 22, Chemistry 21	6
<i>Business Core</i>	
BUS 229 Research Methods in Business	3
FIN 201 Financial Markets and Institutions	3
FIN 202 Introduction to Corporate Finance	3
LAW 212 The Legal Environment of Business	3
MAN 201 Principles of Management	3
MAN 231 Managerial Communications	3
MKT 201 The Fundamentals of Marketing	3
<b>Major Requirements</b>	
ACC 338 Advanced Accounting	3
ACC 442 Auditing	3
FIN 315 Financial Statement Analysis	3
<b>Total Credits to be Completed at LIU Brooklyn</b>	60
<b>Total Credits transferred from BMCC</b>	60
<b>Total Credits Required for B.S. in Accounting</b>	120

## **E. ARTICULATION 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 each institution.

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

Each semester LIU Brooklyn 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 advisors, Websites, etc.:**

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

## **F. Additional Information (e.g., financial aid, transfer scholarships)**

### **Scholarships**

BMCC transfer students, upon completion of the requirements of an A.A.S. in Small Business Entrepreneurship with a GPA of 3.0 or higher, will be considered for academic scholarships that range from \$7,500-\$15,000 per year.

Entering students from BMCC covered by this agreement shall enjoy all other financial aid benefits and considerations where applicable in conformance of current guidelines and regulations in effect at LIU Brooklyn.

## APPENDIX A

The following courses have been approved by the School of Business, Public Administration and Information Sciences for transfer credit from the Associate in Applied Science (A.A.S.) degree in Accounting from Borough of Manhattan Community College towards the Bachelor of Science (B.S.) in Accounting at LIU Brooklyn. Transfer credit will be accepted for grades of C or better. Grades of C- will be reviewed on a case-by-case basis and a determination will be made as to whether to accept the credit.

<i>BMCC Course</i>	<i>LIU Equivalency</i>
ENG 101- English Composition I	ENG 16 English Composition
ENG 201- Introduction to literature	ENG 61 European Literatures I
MAT 150- Introduction to Statistics	BUS 228 Statistics I
PHY 110- General Physics	PHYS 20 The Physical Universe
SPE 100- Fundamentals of Speech	SPEECH 3 Oral Communication
ACC 122 – Accounting Principles I	ACC 111 Principles of Accounting I
ACC 222 – Accounting Principles II	ACC 112 Principles of Accounting II
ACC 231 – Accounting App. In Micro Comps.	ACC 329 Accounting Information Systems
ACC 330 – Intermediate Accounting I	ACC 221 Intermediate Accounting
ACC 241 – Taxation: Federal	ACC 445 Federal Income Tax
ACC 150 –Personal Accounting & Financial Literacy <sup>3</sup> ACC 242 –Taxation of Business Entities ACC 331–Accounting Information Systems ACC 360 – Government & Not-For-Profit Accounting ACC 370 –Forensic Accounting Fraud Analysis	ACC 454 Contemporary Topics in Accounting
ACC 350 – Cost Accounting I	ACC 331 Management Accounting
ACC 430 – Intermediate Accounting II	ACC 222 Intermediate Accounting
BUS 110 – Business Law	LAW 211 Introduction to Law and Legal Reasoning
CIS 100 – Intro to Comp. Applications or CIS 200 – Intro to Info Systems & Technologies	CS 101 Fundamentals of CS and Information Science
ECO 201 – Macroeconomics or ECO 202 – Microeconomics	Intro to Micro Economics (ECO 1) OR Intro to Macroeconomics (ECO 2)

**Effective Date: Spring 2017**