

**Letter of Articulation
between
Hunter College
of the
City University of New York
and
Borough of Manhattan Community College
of the
City University of New York**

The Hunter College Department of Economics agrees to accept into the Bachelor of Arts Accounting program students from Borough of Manhattan Community College who successfully complete the Accounting curriculum described below (see Section B for course equivalencies), thereby receiving an Associate in Applied Science degree. Successful completion of the Accounting curriculum at Borough of Manhattan Community College includes the attainment of at least a 2.0 overall grade-point average.

Borough of Manhattan Community College and Hunter College agree to present the courses noted in the Accounting curriculum described below as outlined in each of the colleges' catalogs, and agree to notify each other if course numbers, content or catalog descriptions change. Furthermore, the parties involved understand that any change in course number, content or catalog description may require a modification to this agreement.

It is also understood that the Accounting Program at Borough of Manhattan Community College will identify Borough of Manhattan Community College students who wish to participate in the articulation, and will recommend the Accounting Program at Hunter College to those who successfully complete the Liberal Arts curriculum, with an emphasis in Accounting.

**Borough of Manhattan Community College
The City University of New York**

Section A

**Accounting Program
Leading to the Associate in Applied Science (A.A.S.) degree**

<u>General Requirements</u>	<u>Credits</u>
ENG 101 English Composition I	3
ENG 201 English Composition II	3
HED 100 Health Education	2
MAT 150 Introduction to Statistics	4
OR	
MAT 200 Discrete Mathematics	4
OR	
MAT 2xx (Choose any MAT 200 level or higher level course)	4
PED xxx Physical Education	1
(any 100 level PED course)	
SPE 100 Fundamentals of Speech	3
(SPE 102 satisfies this requirement for students whose first language is not English)	
XXX xxx Music or Art	2
(Any courses form the Music and Art Department for a total of two credits.)	
XXX xxx Science	3-4
(Choose AST 110, BIO 110, CHE 110 or PHY 110)	
XXX xxx Social Science Electives	3
(Choose a course in anthropology, economics, geography, history, philosophy, political science, psychology, sociology, an Ethnic Studies social science course in one of the above categories. Students are required to take Social Science courses in four different disciplines.)	
Total General Credits	24

Curriculum RequirementsCredits

ACC 122	Accounting Principles I	4
ACC 222	Accounting Principles II	4
ACC 321	Accounting Applications in Micro Computers	3
ACC 330	Intermediate Accounting I	3
ACC 350	Cost Accounting I	3
ACC 430	Intermediate Accounting II	3
ACC xxx	Accounting Elective	3
BUS 104	Introduction to Business	3
	OR	
BUS 110	Business Law	3
CED 201	Career Planning (Students may substitute CED 301 and CED 401 for CED 201 and CED 301, upon evaluation by and approval of the Cooperative Education Department.)	2
CED 301	Accounting Internship (Students may substitute CED 301 and CED 401 or CED 201 and CED 301, upon evaluation by and approval of the Cooperative Education Department.)	2
CIS 100	Computer Applications	3
ECO 100	Introduction to Economics	3
	OR	
ECO 201	Macroeconomics	3
	OR	
ECO 202	Microeconomics	3
Total Curriculum credits		36
Total Program Credits		60

**Accounting Program at
Borough of Manhattan Community College
Course Equivalency Listing for
Distribution Requirements at Hunter College**

Section B

All courses unless otherwise noted fulfill a distribution requirement at Hunter College.

BMCC

General Requirements

ENG 101
ENG 201
HED 100*
MAT 150

OR

MAT 200
PED xxx*

Physical Education
(any 100 level PED course)

SPE 100*

(SPE 102 satisfies this requirement for students whose first language is not English.)

XXX xxx

Music

XXX xxx

Science

Choose one from the following:

AST 110

PHY 110

XXX xxx

Social Science: ECO 201

HUNTER

Distribution Requirements

ENG 120 (CAT II)
ENG 220 (CAT IV)
HED 100
STAT 113 (CAT I)

DCC (CAT I)
E

MEDIA 240

DCC (CAT V)
DCC (CAT I)

ASTRO 100 (CAT I)
PHYS 101 (CAT I)
ECO 201 (CAT VI)

Curriculum Requirements

ACC 122**

ACC 222**

ACC 321**

ACC 330*

ACC 350**

ACC 421**

ACC 430**

ACC xxx

Accounting Elective

BUS 200**

CED 201*

CED 301*

CIS 100

ECO 202**

ECO 271 (major credit)
ECO 272 (major credit)
MEC (ECO) (major course)

E

ECO 374 (major credit)
MEC (ECO) (major course)
ECO 371 (major credit)

E

ECO 260 (major course)

E

E

DCC (CAT I)

ECO 200 (major credit)

*Course is an elective at Hunter College; it does not fulfill a distribution requirement.

**Course may be used to fulfill the Sociology Major at Hunter College.

#Course fulfills pluralism and diversity requirement at Hunter College.

Students receiving an A.A.S. degree (with a concentration in Accounting) from BMCC and who transfer to Hunter College to major in Accounting will need to complete the following requirements at Hunter:

Foreign Language: 0-12 credits depending on the courses taken in high school or fluency in a foreign language.

Sciences and Mathematics category: minimum of 1 course including a laboratory, depending on the choices made at BMCC (cannot be fulfilled with computer science courses). For mathematics select MAT 150 (if not taken at BMCC) or ECO 220.

Humanities and Arts Category: minimum of 6 credits, depending on the choices made at BMCC.

Social Science Category: minimum of 6 credits depending on the choices made at BMCC.

Major: Accounting : minimum of ECO 372, ECO 373, ECO 471, ECO 472, ECO 473, ECO 475.

Business Law: ECO 280, ECO 380

Statistics: ECO 221 and ECO 321 (unless taken at BMCC) or another business core elective in lieu or 321.

Finance: two courses from: ECO 210, ECO 365, ECO 366, ECO 367

Business Core: ECO 200 and one course in computer science (unless taken at BMCC)

Electives: minimum of 9 credits from: ECO 300, 301, 310, 315, 340, 341, 355, 360, 361, 362, 366, 474, 476, 480.

Please note that many of these courses have pre-requisites. Students are asked to consult with the Accounting advisor for proper selection of major courses. Credits required for a major: 63 credits

Minor: no minor is required for the Accounting major.

Pluralism and Diversity Requirements: depending on the choices made at BMCC.

Electives: courses to fulfill the 128 credits required for the B.S. degree. Please see Accounting advisor for suggestion of courses.

Please consult the Hunter College Undergraduate Catalogue 1995-1998, major advisors, and students service personnel for answers to specific questions.

Section C
HUNTER COLLEGE DISTRIBUTION REQUIREMENT

Regulations

1. Courses used to satisfy the requirement for a major cannot be used to satisfy the distribution requirement. Foreign Language majors should refer to the major departments for specific distribution requirements. Correlative requirements for the major may be credited to the distribution requirement.

2. No more than 2 courses per department of program may be applied to satisfy the distribution requirement. Exceptions to this are ENGL 120, which is required of all students, and the

foreign language requirement.

3. A course may be applied to satisfy the requirements in only 1 category of the distribution requirement.

4. Students who have demonstrated mastery of lower-level course material, to the satisfaction of the chair of the department involved or his/her designate, will be permitted to apply more advanced courses to fulfill the distribution requirement.

Category

I

Sciences and Mathematics

(10-12 credits)

ANTHROPOLOGY ANTHP 101 or 102
 BIOLOGY BIOL 100, 102 (distribution credit only if both semester are completed)
 CHEMISTRY CHEM 100-101, 120-121, 102, 103, 104-105, 111-112-103, 113-103 No CHEM course can satisfy distribution requirement unless credit has been earned in both lecture and corresponding lab. CHEM 111 and CHEM 112 can only satisfy the requirement when used together, and with CHEM 103 as the required lab.
 COMPUTER SCIENCE CSCI 120, CSCI 150
 GEOGRAPHY PGEOG 130
 GEOLOGY GEOL 101, 102

MATHEMATICS and STATISTICS MAT 100 (or 104), 110 (or 105), 111, 150, 115, MAT 191; STAT 113 (or 213), 212
 SCIENCE INTERDISCIPLINARY SCI 101, 102, (distribution credits only if both semesters are completed)
 PHYSICS and ASTRONOMY ASTRO 100, PHYS 101, 110, 111, 120, 121, 151*, 152*, 153*
 Note: A minimum of 1 course including laboratory with an ANTHP, BIOL, CHEM, PGEOG, GEOL, PHYS, or SCIE prefix is required. Category I may not be fulfilled exclusively by courses in mathematical and/or computer sciences.

*Pending Senate approval

Category

II

English Composition

(3 credits)

ENGL 120 or EQUIVALENT: All students required to take ENGL 120 (or its equivalent) must do so not later than the 2nd semester of attendance at Hunter, or no later than the 2nd semester after completing the required remedial courses(s) in writing, or--in the case of part-time students--after accumulating no more than 24 credits at Hunter. Transfer students required to take remedial course must also do so no later than the 2nd semester of attendance at Hunter, or after accumulating no more than 24 credits at Hunter.

Category

III

Humanities: Foreign Language

(0-12 credits)

The foreign language requirement may be fulfilled in any of the following languages:

Chinese (CHIN)	Greek (GRK)	Japanese (JPN)***	Portuguese (PORT)	Swahili (SWA)
French (FRÉN)	Hebrew (HEBR)	Latin (LAT)	Russian (RUSS)	Ukrainian (UKR)
German (GERMN)	Italian (ITAL)	Polish (POL)	Spanish (SPAN)	Yoruba (YOR)

Course of Study in each language a required course sequence (12 credits) is offered: Elementary I and II (2 three-credit courses or 1 six-credit intensive course) and intermediate I and II (2 three-credit courses or 1 six-credit intensive course). The 4 three-credit courses are usually numbered 101-102 and 201-202.* The 2 intensive six-credit courses are usually numbered 103 and 203.** The first semester of a four-course sequence will not be credited without completion of the second semester.

Humanities: Foreign Language (Continued)

Placement and Exemption (1) Students may be exempted from part of all of the foreign language requirement by virtue of successful completion of high school courses. Each year of language study completed in high school is equivalent to one semester (3 cr) of the same language in college. The requirement of 4 semesters of language courses or an equivalent combination of college and high school courses is fulfilled only if all 4 semesters are completed in the same language. Students who have completed 4 years of one foreign language in high school should apply for an exemption with the Coordinator of Academic Appeals (Room 119E); an official high school transcript is required. (Students who have passed a language Advanced Placement Test of the College Board with a grade of 5, 4, or 3 should contact the Office of Admission.) (2) Students may also be exempted for part or all of the foreign language requirement by virtue of courses taken at other colleges. (3) Competency demonstrated through a proficiency examination fulfills part or all of the requirement; contact the appropriate departmental office to arrange for an examination. Students who want to be exempted from the language requirement on the basis of competency in a language not taught at Hunter College should contact the Dean of Humanities and the Arts, (4) Not that exemption from the language requirement does not yield any credit unless the exemption is based on the satisfactory completion of college courses. In general, the following guidelines apply:

- 1) Students have satisfied the foreign language requirement if they can certify satisfactory completion of 4 years of study of one language in high school or satisfactory completion of a college course equivalent to at least the 4th level of a Hunter foreign language sequence, or competency demonstrated through a proficiency examination.

2) Students who have satisfactorily completed 3 years of study of one language in high school or have completed the college equivalent of the 3rd level in a foreign language sequence should take the 4th course in the required sequence.

3) Students who have satisfactorily completed 2 years of study of one language in high school for have completed the college equivalent of the 2nd level in a foreign language sequence should take the 3rd and 4th courses in the required sequence.

4) Students who have satisfactorily completed 1 year of study of a language in high school or have completed the college equivalent of the 1st level in a foreign language sequence should take the 2nd, 3rd and 4th courses in the required sequence.

5) Students who begin a foreign language should take the required course sequence (12 cr).

*The Spanish for Native Speakers sequence is number SPAN 205-206, 207-208. Intermediate Greek is GRK 110 and GRK 202 or 203; Intermediate Latin is LAT 110 and LAT 201, 202, 203, or 204.

** Intensive courses are not offered in all languages. Exceptions to the usual numberings are CHIN 103, 207; GRK 107; LAT 107.

*** Pending Senate approval.

Category

IV

Humanities: Literature

(6 credits)

1. 3 credits in literature written in the English language: ENGL 220 or BLPR 235, 236, 237.

2. 3 additional credits in literature from one or more of the following categories: (a) literature originally written in English, or (b) literature presented in English translation, or (c) literature written in a foreign language and studied in a foreign language.

Category V	Humanities and the Arts	(9 credits)
No more than 1 course (3 credits) may be taken in any one department or program.		
Group 1: (A maximum of 6 credits may be taken from this group) ART--ART H11 DANCE--DAN 102, 232 MUSIC--MUSHL 101, 107, MUSTH 101 THEATRE & FILM--THEA 101, FILM 101* HUMANITIES INTERDISCIPLINARY--HUM 201	RELIGION--REL 110, 111, 204, 205, 207, 251, 252, 253, 254 HUMANITIES INTERDISCIPLINARY--HUM 110	
Group 2: (A maximum of 6 credits may be taken from this group) COMMUNICATIONS--COMM 160, MEDIA 180 PHILOSOPHY--PHILO 101, 104, 106, 170, 201, 203, 204	Group 3: (A maximum of 3 credits may be taken from this group) BLACK & PUERTO RICAN STUDIES--BLPR 220, 222, 141, 243 CHINESE--CHIN 11, 112 CLASSICS CAL 101, 110, 201, 203, 220, 225, 226, 227 FRENCH--FREN 241, 242 GERMAN--GERMN 240 HEBREW--HEBR 240, 259, 288, 290, 292, 295 RUSSIAN--RUSS 155, 156, 157, 255 SPANISH--SPAN 241	

Category VI	Social Science	(12 credits)
ANTHROPOLOGY ANTHC 101, 125, 151 BLACK & PUERTO RICAN STUDIES BLPR 100, 101, 201, 202, 203, 204; or 1 course chosen from 102, 103; or 1 course chosen from 241, 242, 244 ECONOMICS ECO 100, 200, 201 HISTORY HIST 111, 112, 121, 122, 151, 152, 201, 120, 277, 278, 288, 289 HUMAN GEOGRAPHY GEOG 101, 221, 226; also 251, or 260.	but not both POLITICAL SCIENCE POLSC 11, 112, 115, 117* PSYCHOLOGY PSYCH 100; an additional course may be selected from PSYCH 140, 150, 160, 170, 180 SOCIOLOGY SOC 101; an additional course may be selected from SOC 217, 219, 253, 257 URBAN AFFAIRS URBS 101, 102, 201	