

## BOROUGH OF MANHATTAN COMMUNITY COLLEGE

Sending College: Borough of Manhattan Community College (BMCC)

Department: Accounting

Program: Accounting

Degree: A.A.S.

Receiving College: Queens College (QC)

Department: Accounting and Information Systems

Program: Accounting

Degree: B.A.

Credits Required for Degree: 120

Admission requirements to senior college program: (e.g., degree requirement, minimum GPA, audition or portfolio, examination results):

Based on existing CUNY regulations between senior and community colleges, students will be admitted to QC upon successful graduation from BMCC. If they have satisfactorily completed the 60 credits (see next page) required at BMCC, students are assured of uninterrupted articulated matriculation to QC. At Queens College, a minimum grade of C- must be earned in each accounting and business law course in order to progress to the next course in the accounting sequence. Otherwise, the course with the grade below C- must be retaken until a minimum of C- is earned. However, credit for the course will be given only once. Additionally, no required or elective courses in the undergraduate accounting major may be taken on a pass/fail basis. Also, a C average (2.0) must be earned for all courses usable for the major.

Total credits granted toward the baccalaureate degree: 60

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

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**Course to Course Equivalencies and Transfer Credit Awarded**

Course & Title – BMCC	Cr.	Course & Title – Queens College	Transfer Cr.
<b>Liberal Arts, Core, Distribution Courses</b>			
ENG101 English Composition I	3	ENG110 English Composition I	3
ENG201 English Composition II or ENG121	3 6	ENG120 English Composition II or ENG110 & 120	3 6
HED100 Health Education	2	Elective	2
MAT150	4	MATH114 Elem Probability & Statistics	3+1 (elective)
SPE100 Fundamentals of Speech Or SPE102 Fund Spe-Lang Skill	3	Elective	3
MUS110 or ART110	2 2	LASAR Requirement (Humanities II)	2 2
Science	4	LASAR Requirement (Physical or Biological Science) (lab)	4
Social Science	3	LASAR Requirement (Social Science) and/or Pre-Industrial and/or Non- Western Civilization	3
	<b>24</b>	<b>Subtotal</b>	<b>24</b>

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Course & Title – BMCC	Cr.	Course & Title – Queens College	Transfer Cr.
<b>Curriculum Requirements</b>			
ACC122 Accounting Principles I	4	ACC101 Intro to Theory & Practice of Accounting I	3+1 (elective)
ACC222 Accounting Principles II	4	ACC102 Intro to Theory & Practice of Accounting II	3+1 (elective)
ACC321 Accounting Applications on Micro Computers	3	ACC343 Microcomputer Application in Accounting	3
ACC330 Intermediate Accounting I	3	ACC201 Intermediate Accounting I	4
ACC350 Cost Accounting I	3	ACC305 Cost Accounting	align="center">2 + 4 (elective)
ACC elective (ACC451 Cost Accounting II)	3		
ACC430 Intermediate Accounting II	3	Elective	3
BUS110 Business Law	3	ACC361 Business Law	3
CED201 Career Planning	2	Elective	2
CED301 Accounting Internship	2	ACC391.2 Special Problems	2
CIS100 Intro to Computer Applications	3	LASAR Requirement CS 12 Understanding & Using Personal Computers	3
ECO201 Macroeconomics Or ECO202 Microeconomics	3	ECO101 Intro to Economics I Or ECO102 Intro to Economics II	3  3
Subtotal	36	Subtotal	36
<b>Total</b>	<b>60</b>	<b>Total</b>	<b>60</b>

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**Senior College Upper Division Courses Remaining for Baccalaureate Degree**

Course and Title	Credit
<b>Prerequisites and Major Courses</b>	
Math 131 Calculus (or equivalent)	3
ACC 306 QT in Planning and Control	3
ACC311 Advanced Accounting	3
ACC202 Intermediate Accounting II	2
ACC321 Auditing I	3
ACC322 Auditing II	2
ACC362 Business Law II	3
ACC363 Business Law III	3
ACC367 Federal & NYS Tax	4
ECO101 or ECO102 (Macro or Micro ECO)	3
ECO241 Corporation Finance	3
ECO249 Statistics as Applied to Economics	3
ECO215 Money & Banking	3
<b>Sub-total</b>	<b>38</b>
<b>Liberal Arts &amp; Survey Requirements (LASAR)</b>	
Humanities (Tier I & II)	6
Humanities II	3
Humanities III	3
Physical & Biological Science	3
Social Science	3
And/or Pre Industrial/Non-Western Civilization	
Writing Intensive course (ACC 362 W, etc.)	3
Free elective	1
<b>Sub-total</b>	<b>22</b>
<b>Total</b>	<b>60</b>