

ACADEMIC PROGRAM ARTICULATION AGREEMENT BETWEEN COMMUNITY COLLEGE OF BALTIMORE COUNTY AND THE UNIVERSITY OF BALTIMORE REGARDING TRANSFER FROM THE ASSOCIATE OF APPLIED SCIENCE IN ACCOUNTING TO THE BACHELOR OF SCIENCE DEGREE IN BUSINESS ADMINISTRATION ACCOUNTING SPECIALIZATION

This Academic Program Articulation Agreement (“Agreement”) is entered into by and between **Community College of Baltimore County** (the “Sending Institution”) and the University of Baltimore (the “Receiving Institution”) (collectively, the “Institutions”) to facilitate the transfer of academic credits from **Associate of Applied Science in Accounting** for the completion of Bachelor of Science in Business Administration Specialization Accounting.

A. Qualifying Students

This Agreement pertains to the transfer of “Qualifying Students”, *i.e.*, those students who:

1. Have successfully completed the program at the Sending Institution;
2. Are enrolled in the Sending Institution, in good standing; and
3. Are accepted for admission to the Receiving Institution

B. Responsibilities of the Institutions

The Institutions agree to implement the transfer of Qualifying Students in accordance with applicable law and the following requirements and protocols:

1. A Qualifying Student may transfer into from the Transferring Institution into the Receiving Institution for the completion of the Program.
2. Courses that the Receiving School will accept credits for towards completion of the Program include:

Transfer Plan

Community College of Baltimore County Associate of Applied Science in Accounting to University of Baltimore’s Bachelor of Science in Business Administration Specialization Accounting

This transfer plan is intended for students pursuing an **Associate of Applied Science in Accounting** at Community College of Baltimore County who are interested in pursuing a Bachelor of Science in Business Administration Specialization Accounting at the University of Baltimore. The equivalencies below demonstrate how a student can meet both the requirements of the associate degree and prepare for a seamless transfer to the University of Baltimore. Please note:

- Only courses that have course equivalencies are displayed. This guide does not show all transferable courses from this college.
- The University of Baltimore grants credit by exam through IB, and AP. More information can be found at <http://www.ubalt.edu/admission/transfer/transferring-credits/index.cfm>.
- For financial aid and scholarship information, please see click the website, <http://www.ubalt.edu/admission/financial-aid/>, for more information.
- Transfer plans are intended to be used as planning tools. If you need additional assistance in

selecting courses to take prior to transferring to the University of Baltimore, contact their Office of Admissions at 410-837-4777.

- Course by Course Equivalency (UB Catalog, 2019-2020; CCBC Catalog, 2019-2020)

CCBC Course	Credits	UB Equivalent	Credits	Notes
General Education Requirements 1 One general education course must fulfill the diversity course requirement				
CMNS 101-Fundamentals of Communication	3	CMAT 201-Oral Communication *	3	Major, General Education
ENGL 101-College Composition I	3	WRIT 101-College Composition	3	General Education
MATH 153-Introduction to Statistical Methods	4	MATH 115-Introductory Statistics*	4	Major, General Education
PHIL 101-Introduction to Philosophy	3	PHIL 101-Introduction to Philosophy	3	General Education
CSIT 101-Technology and Information Systems	3	COSC 100-Introduction to Computer Tech	3	General Education
General Education (6 credits) Electives¹				
Social and Behavioral Sciences	3	Depends on Course Taken	3	General Education
Biological and Physical Sciences	3	Depends on Course Taken	3	General Education
Program Requirements				
ACCT 101-Principles of Accounting I	3	ACCT 201-Introduction to Financial Accounting*	3	Major
ACCT 102-Principles of Accounting II	3	ACCT 202-Introduction to Managerial Accounting*	3	Major
ACCT 116-Computerized Accounting	3	ACCT Elective	3	Elective

CCBC Course	Credits	UB Equivalent	Credits	Notes
ACCT 201-Intermediate Accounting I	3	ACCT 301-Intermediate Accounting I*	3	Major
ACCT 202-Intermediate Accounting II	3	ACCT Elective	3	Major
ACCT 225-Cost Accounting	3	ACCT 306-Cost Accounting *	3	Major
ACCT 241-Tax Accounting I	3	ACCT 405-Income Taxation *	3	Major; credit for ACCT405 will only be given if ACCT406 is passed with a grade of "C" or better.
ECON 201-Introduction to Macro-Economic Principles	3	Elective	3	General Education
ECON 202-Introduction to Micro-Economic Principles	3	ECON 200-The Economic Way of Thinking*	3	Major, General Education
MNGT 101-Introduction to Business and Industry	3	MGMT Elective	3	Elective
MNGT 140-Business Law I	3	BULA 151-Business Law I*	3	Major
MNGT 265-Business Ethics	3	MGMT Elective	3	Elective
Program Electives <i>Select 1 course</i>				
ACCT 133-Excel for Accounting and Business	3	ACCT Elective	3	Elective
ACCT 230-Advanced Accounting I	3	ACCT Elective	3	Elective
ACCT 231-Advanced Accounting II	3	ACCT Elective	3	Elective
ACCT 242-Tax Accounting II	3	ACCT Elective	3	Elective
ACCT 251-Financial Planning and Investment Strategies	3	ACCT Elective	3	Elective
ACCT 273-Internship: Accounting	3	ACCT Elective	3	Elective

MNGT 141-Business Law II	3	MGMT Elective	3	Elective
MNGT 257-Financial Management	3	MGMT Elective	3	Elective
Total	61		61	

* Course will transfer as a major requirement only if a grade of C or better is earned, otherwise, the course will transfer as an elective.

Courses that are defined as general education by one institution shall transfer as general education even if the receiving institution does not have that specific course or has not designated that course as general education (MHEC Student Transfer Policy)

Students can transfer in a maximum of 63 credits.

Remaining Courses

Students will take the following courses at the University of Baltimore to meet their graduation requirements. Students who transfer before completing the **Associate of Applied Science in Accounting** may have additional program and graduation requirements to take and fewer free electives.

Major Requirements

All transfer students will be required to take a minimum of 30 credits of coursework at University of Baltimore. A minimum total of 120 credits are required for the degree.

Completion of the Bachelor of Science in Business Accounting requires students to successfully complete the following course work:

UB Course	Credits	Explanation
MATH 111-College Algebra	3	
MNGT 301-Management and Organizational Behavior	3	
MGMT 315-Human Resource Management	3	
MKTG 301-Principles of Marketing	3	
OPRE 202-Statistical Data Analysis	3	
INSS 300-Management Information Systems	3	
ECON 308-Money and Banking	3	
FIN 331-Financial Management	3	
MGMT 330-Personal and Professional Skills for Business	1	
MGMT 302-Global Business Environment	3	
WRIT 300-Composition and Research	3	

UB Course	Credits	Explanation
IDIS 302-Ethical Issues in Business and Society	3	
ACCT302-Intermediate Accounting II	3	
ACCT310-Intermediate Accounting III	3	
ACCT401-Auditing	3	
ACCT403-Advanced Financial Reporting	3	
ACCT495-Accounting Internship	3	
Electives	10	Additional General Education Coursework will be required.
Total credits to be taken at UB	59	

3. Additional Provisions

- Courses that fulfill program requirements are only eligible to apply for the major at UB if students have earned a grade of “C” or better. Courses used to fulfill only general education requirements are eligible for transfer if students have earned a grade of “D” or better, with the exception of ENGL 101, which requires a “C-” or better.
- Students intending to transfer should complete the admission application for 4-Year following the third semester of their Associate Degree program.

4. The Receiving Institution shall designate, and shall provide to the Sending Institution, the contact information for a staff person at the Receiving Institution who is responsible for the oversight of the transfer of Qualifying Students. The Sending Institution shall designate, and shall provide to the Receiving Institution, the contact information for a staff person at the Sending Institution who is responsible for the oversight of the transfer of Qualifying Students.

Oversite of Records	Sending Institution	Receiving Institution
Name of staff person responsible for oversight	Deb Baker	Seth Marc Kamen
Oversite of Records	Sending Institution	Receiving Institution
Title of staff person	Assistant Registrar	Assistant Vice President
Email address	dbaker@ccbcmd.edu	skamen@ubalt.edu
Telephone Number	443-840-4647	410.837.5945

Should the staff person or position change, the institution will promptly provide new contact information to the partner institution and inform the Maryland Higher Education Commission of the change.

Additional contact information:

Articulation Agreement Contact	Sending Institution	Receiving Institution
Name of person	Nicole Zampino	Seth Marc Kamen

Title of person	Coordinator of Transfer and Degree Acceleration	Assistant Vice President
Email address	nzampino@ccbcmd.edu	skamen@ubalt.edu
Telephone Number	443.840.4647	410.837.5945

5. If the Qualifying Student is using federal Title 38 VA Education Benefits (GI Bill® Education Benefits), the Institutions shall adhere to all applicable U.S. Department of Veterans Affairs’ regulations, including the regulations governing the awarding prior credit, as regulated under Title 38, Code of Federal Regulations, Sections 21.4253(d)(3) and 21.4254(c)(4).
6. Each Institution shall adhere to all applicable transfer requirements set forth in the Annotated Code of Maryland and the Code of Maryland Regulations.
7. Each Institution shall advise students regarding transfer opportunities under this Agreement, and shall advise students of financial aid opportunities and implications associated with the transfer.
8. Should either Institution make changes to program requirements, the institution will inform the partner institution immediately. The articulation agreement should be updated to reflect the changes and forwarded to the Maryland Higher Education Commission.

C. Term and Termination

1. This agreement shall be effective on the date that it is signed by the appropriate and authorized representatives of each Institution.
2. Either Institution may, at its sole discretion, terminate this Agreement upon delivering 60 days written notice to the other Institution and the Maryland Higher Education Commission.
3. Both Institutions agree to meet once every 2 year(s) to review the terms of this agreement, and renew or apply edits in written correspondence, copied to each party referenced in this document.

D. Amendment

1. This Agreement constitutes the entire understanding and agreement of the Institutions with respect to their rights and obligations in carrying out the terms of the Agreement, and supersedes any prior or contemporaneous agreements or understandings.
2. This Agreement may be modified only by written amendment executed by both Institutions.

E. Governing Law

This Agreement shall be governed by, and construed in accordance with, the laws of the State of Maryland.

F. Counterparts

This Agreement may be executed in counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement.

G. Notice of Agreement

1. The Institutions agree to provide a copy of this Agreement, with any amendments, to the Maryland Higher Education Commission.
2. The Institutions agree to provide copies of this Agreement to all relevant individuals and departments of the Institutions, including but not limited to students, academic department chairs participating in the transfer, offices of the president, registrar's offices, and financial aid offices.

H. No Third-Party Beneficiaries

There are no third-party beneficiaries to this Agreement.

I. Representations and Warranties of the Parties

Both Institutions represent and warrant that the following shall be true and correct as of the Effective Date of this Agreement, and shall continue to be true and correct during the term of this Agreement:

1. The Institutions are and shall remain in compliance with all applicable federal, state, and local statutes, laws, ordinances, and regulations relating to this Agreement, as amended from time to time.

Date of next review (2 years from date of last signature): May 15, 2020.