New York City College of Technology
ARTICULATION AGREEMENT

Agreement initiated by
New York City College of Technology, School of Professional Studies

Sending College: New York City College of Technology
Department: Business
Program: Accounting
Degree: AAS in Accounting

Receiving College: Brooklyn College
Department: Economics
Program: Accounting
Degree: B.S. degree in accounting (public accountancy)

Admission requirements for B.S. degree program in accounting (public accountancy):

- Associate degree in Business.
- Minimum GPA of 2.25 from associate degree program.
- All applicants will meet with a faculty advisor who will review their transcripts.

Total transfer credits towards baccalaureate degree: 60
Total additional credits required to complete baccalaureate degree:

Acc 5 3
Acc 10 3
Acc 11 3
Acc 14W 4
Acc 21 2
Acc 30 4
Acc 41 (Business LawII) 3
7 core curriculum courses 21
BUS/Eco 30.2 (Statistics) 4

Two from: Eco/BUS 70.1 (Money & Banking); BUS 70.2 (Corporate Finance) or Eco 70.8 (financial econ.); and BUS 70.3 (Investments) 6

Bus/Eco 10.1 (Macro-Economics) 4
Philo 14 (business ethics) or Speech 23 (Communication for Bus and Prof) 3
Total 60

Brooklyn College might add language requirement (if needed) 0 to 9 credits
and Speech requirement (if needed) 0 to 3 credits

**Students majoring in Accounting at Citytech that want to complete a BS in Accounting at Brooklyn College:**

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

<table>
<thead>
<tr>
<th>REQUIRED COURSES IN THE MAJOR</th>
<th>Credits</th>
<th>BROOKLYN EQ.</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 1101/AC 101 Principles of Accounting +</td>
<td>4</td>
<td>yes=ACCNT 1</td>
<td>4</td>
</tr>
<tr>
<td>ACC 1201/AC 201 Principles of Accounting II</td>
<td>4</td>
<td>yes=ACCNT 2</td>
<td>3</td>
</tr>
<tr>
<td>BUS 1122/AC 122 Business Law</td>
<td>3</td>
<td>yes=ACCNT 40</td>
<td>3</td>
</tr>
<tr>
<td>ACC 1123/AC 123 Business Mathematics</td>
<td>3</td>
<td>yes= BUS E 025</td>
<td>3</td>
</tr>
<tr>
<td>BUS 1126/AC 126 Introduction to Business</td>
<td>4</td>
<td>yes= BUS 20</td>
<td>3</td>
</tr>
<tr>
<td>ACC 2301/AC 301 Intermediate Accounting I +</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC 2401/AC 401 Intermediate Accounting II</td>
<td>3</td>
<td>yes= ACCNT 3</td>
<td>3</td>
</tr>
<tr>
<td>ACC 2311/AC 311 Cost Accounting I +</td>
<td>3</td>
<td>yes= ACCNT E02</td>
<td></td>
</tr>
<tr>
<td>ACC 2411/AC 411 Cost Accounting II</td>
<td>2</td>
<td>yes =AC 311+AC411= ACCNT 7 4</td>
<td>23</td>
</tr>
</tbody>
</table>

**Select:**

MAT 1375/MA 375 or 4
ACC 2322/AC 322 Taxes 3
ACC 2335/AC 335 Microcomputer Accounting Applications 1 1
BUS 2425/AC 425 Business Management 2
Subtotal 11

yes= MATH 2.9 (Core at BC) 3
yes=ACCNT E02 3
yes=ACCNT E02 1
yes=BUS 40.3 .or BUS 50.1 3
OTHER REQUIRED COURSES¹
MST 11.01 Introduction to Micro Computer 3 yes = CIS 5.2 3
CST 2206 Introduction to Information Systems and Technologies 4 yes = CIS 9.2 3
ENG 1101/EG 101 English Composition I 3 yes = ENG 1 3
MAT 1275/MA 2752 College Algebra and Trigonometry 4 yes = MATH 2.91 2
COMM Communications/Speech/English Recommend: ENG 1121 3 yes = ENG 2 3
LAP Literature/Aesthetics/Philosophy Recommend: PHIL 2101 Introduction to Philosophy 3 yes = PHIL 1.1 (Core at BC) 3
SCI I Laboratory Science, Recommended: BIO 1100 Princ of Chemistry & Biology or 4 yes = BIO 3.21 (Core at BC) 4
CHEM 1000 Principles of Chemistry I 4 yes = CHEM 1 (Core at BC) 4
PHYS 1201 Physical Geology 4 yes = GEOL 1 (Core at BC) 4
BS/SS Microeconomics (ECON 1401) 3 yes = ECON 20.1 3
Subtotal 31 28
TOTAL 67 59

CREDITS REQUIRED FOR THE DEGREE 60
¹ See page 37 in catalogue for a detailed explanation of core-required courses and categories.
** Or higher-level math course. Students without the requisite background for MAT 1275/MA 275 will be required to take MAT 1175/MA 175 in preparation. This will increase the number of credits required for the degree by four (4).

The students from New York City College will have already four of the eleven core courses at Brooklyn College accepted at Brooklyn College.

Students transferring to Brooklyn College can have the following courses waived:

Citytech
MAT 1275/MA 2752 College Algebra and Trigonometry 4 yes = MATH 2.91 2
ACC 2322/AC 322 Taxes 3 yes = ACCNT E02 3
ACC 2335/AC 335 Microcomputer Accounting Applications 1 yes = ACCNT E02 1
BUS 2425/AC 425 Business Management 3 yes = BUS 40.3 or BUS 50.1 3
Total credit reduction 11 9

In such case, the students will graduate from New York City College of Technology with 61 credits which will transfer to 52 credits at Brooklyn College.

If a student completes both Acct 101 and 201, the student will receive at Brooklyn College (BC) 4 credits for Accounting 1, and 3 credits for our Accounting 2. HOWEVER, if the student takes only Acct 101 (and not Acct 201), the course will only transfer over as Accounting 1 - for non-accounting majors only, 4 credits. This is the same agreement Brooklyn College has with the other community colleges.

Similarly, if a student completes both Accounting 301 and 401, then the student will receive at Brooklyn College 3 credits for BC’s Accounting 3. However, if the student only completes Accounting 301, without the Accounting 401, the student will only receive 3 credits of an "Accounting elective".
This is also true for the Accounting 311 and 411. As long as the student takes both parts, he/she will receive 4 credits for Accounting 7 at Brooklyn College. However, if the student only completes Accounting 311, the student will only receive 3 'elective credits' for that course.

Acct 311 and 411 are each 3 credits at CityTech. However, when these two courses transfer over to Brooklyn College, the student only receives 4 credits for BC’s Accounting 7 class, which is the total number of credits assigned to Accounting 7.

TIPPS system shows that there are two different evaluations for the 411 course.
a) 2311 & 2411 are equal to BC’s Acct 7, 4 credits.
b) 2411 is equal to BC’s Accounting 4.

The second evaluation for 2411 is incorrect. This is an old evaluation that no longer applies. Once upon a time, BC used to have two Cost Accounting courses:
1. Accounting 4 (3 credits) Cost Accounting I, and
2. a second course Accounting 12 (3 credits) Cost Accounting II.
However, those two courses have since been combined into one 4 credit course: Accounting 7. Hence, the 4 credits only for your Acct 311 and 411.

Procedure for reviewing, up-dated, modifying or terminating agreement:

- When any of the programs undergo any changes, this articulation agreement will be reviewed and revised as necessary by one or two members of faculty of each institution’s department, selected by their respective Chairpersons, to represent them.
- At the end of every semester the various representative of each institutions as indicated above will review the performance of transfer students to determine if adjustment to, or termination of the articulation agreement and their success.

Procedure for evaluating agreement, e.g., tracking the number of students who transfer under the articulation agreement and their success:

- At the end of each semester the receiving department shall generate a log indicating:
  1. The names and number of students who transfer under the agreement.
  2. The total number of credits completed to date, and the GPA, the grade point average of the transfer students in the receiving program, each semester of attendance, to follow their progress.
  3. The cumulative grade point average of the transfer students.

This log will be made available to the departmental Chairperson and dean of both institutions’ department for their assessments, and to the transfer advisors of the students.
Sending and receiving college departments’ procedures for publicizing the agreement:

- This articulation agreement will be publicizing on the New York City College of Technology Website, The Department of Business Website, and Brooklyn College Website.
- The articulation agreement will be publicized in the catalogs of New York City College of Technology and Brooklyn College.
- This articulation agreement will be publicized by the transfer student advisors.

Effective Date: September 1st, 2008

Hersh Friedman  
Department of Economics Co-Chairperson  
Brooklyn College

Anne Zissu  
Department of Business Chairperson  
New York City College of Technology

Robert I. Bell  
Department of Economics Chairperson  
Brooklyn College

William A. Tramontano  
Provost  
Brooklyn College

Bonnie August  
Provost  
New York City College of Technology

### CUNY College Course Catalog Information

<table>
<thead>
<tr>
<th>Course</th>
<th>Course Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MAT 1275</td>
<td>College Algebra and Trigonometry</td>
<td>4.0</td>
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**NEW YORK CITY COLLEGE OF TECHNOLOGY**

**BROOKLYN COLLEGE**

<table>
<thead>
<tr>
<th>Course</th>
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<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MATH 291</td>
<td>Pre calculus Mathematics A</td>
<td>2.0</td>
</tr>
</tbody>
</table>

**Comments:**
- Students receive only the 2.0 credits attached to Brooklyn College's course; the remaining 2.0 credits may transfer as elective.