



Individual Program Transfer Articulation Agreement

Between the Maine Community College System acting by and through

Eastern Maine Community College

And the University of Maine System acting by and through

The University of Maine

For Transfer From

Associate in Applied Science in Business Management / Transfer Option

To

Bachelor of Science in Business Administration in Accounting

This Transfer Articulation Agreement is governed by the general Transfer Articulation Agreement Memorandum of Understanding between Eastern Maine Community College (EMCC) and the University of Maine (UMaine). Current students and graduates who have been enrolled in or earned the identified degree from EMCC and are admissible to the University shall be eligible for credit evaluation under the terms of this agreement.

Admissions requirements: Successful Completion of the Associate in Applied Science in Business Management/transfer Option and a complete application for admission.

Side by Side Course Equivalency Table as April 2021

Identifies how courses in the Associate in Applied Science in Business Management /Transfer Option at EMCC transfer to the Bachelor of Science in Business Administration in Accounting at UMaine when the required grade is earned in each course, minimum C- (C for English Composition).

First Semester

EMCC BUS Transfer Option Courses:		Cr	UMaine Transfer Equivalent:		Cr
BUA 101	Introduction to Business	3	MGT 101	Intro to Business	3
BUA 111	Accounting I	3	ACC 100X	Business Administration Elective	3
BUA 165	Business Math	3		Not accepted	0
ENG 101	English Composition@	3	ENG 101	English Composition	3
Restricted Elective	PSY 101 Intro to Psychology@	3	PSY 100	General Psychology	3
	Credits	15		Credits	12

Second Semester

EMCC BUS Transfer Option Courses:		Cr	UMaine Transfer Equivalent:		Cr
BCA 115	Introduction to Computer Applications	3	COS 100X	Computer Science Elective	3
BUA 112	Accounting II	3	ACC 201	Principles of Financial Accounting (with EMCC BUA 111)	3
BUA 131	Business Law I	3	MGT 220	Legal Environment of Business#	3
MAT 116	College Algebra	3	MAT 111	Algebra for College Math	3
PHI 101	Ethics	3	PHI 100X	Philosophy Elective (meets Gen Ed Ethics and Western Civilization	3
Credits		15	Credits		15

Third Semester

EMCC BUS Transfer Option Courses:		Cr	UMaine Transfer Equivalent:		Cr
BUA 211	Managerial Accounting	3	ACC 202	Principles of Managerial Accounting	3
BUA 234	Credit and Finance Management	3	FIN 200X	Business Administration Elective	3
Restricted Elective	Any Business Management (100 level or higher)	3	Elective	See list below for courses accepted at UMaine	3
ECO 221	Introduction to Microeconomics@	3	ECO 120	Principles of Microeconomics	3
MAT 163	Introduction to Statistics@	3	STS 232	Principles of Statistical Inference	3
Credits		15	Credits		15

Fourth Semester

EMCC BUS Transfer Option Courses:		Cr	UMaine Transfer Equivalent:		Cr
BUA 271	Marketing Principles	3	MKT 270	Marketing	3
BUA 291	Principles of Management and Organization	3	MGT 325	Principles of Management and Organization	3
Restricted Elective	Any Business Management (100 level or higher)	3	Elective	See list below for courses accepted at UMaine	3
ECO 222	Introduction to Macroeconomics@	3	ECO 121	Principles of Macroeconomics	3
ENG 215	Business and Technical Writing	3	ENG 317	Business & Technical Writing (meets Gen Ed Writing Intensive) @	3
Credits		15	Credits		15
Total Credits:		60			
Credit Transfer Totals:					57

@ satisfies a UMaine General Education Requirement.

when combined with UMaine's BUA 449 meets the UMaine Ethics general education requirement

To fulfill the EMCC Restricted Elective requirements, students should select courses from the following list of EMCC options to be sure that their Restricted Elective course choices will transfer to UMaine. In most cases these courses will transfer to UMaine as free electives.

Selected EMCC Business Management Elective Options List:	UMaine Transfer Equivalency*
BMT 113 Medical Terminology I,	FSN 200X food Science & Nutrition Elective
BUA 103 Business Plan Development,	MGT 100X Business Administration Elective
BUA 105 Business Communications,	ENG 100X English Elective
BUA 141 Principles of Small Business Management;	MGT 100X Business Administration Elective
BUA 260 Social Environment of Business,	MGT 100X Business Administration Elective
BUA 265 Leadership,	LDR 200X Leadership Elective
HTM 141 Hospitality Human Resources	MGT 100X Business Administration Elective

Other EMCC business and hospitality courses not listed above may not transfer to UMaine. Students should check with their academic adviser to ensure any other business course they choose to take at EMCC will be accepted for transfer at UMaine.

*A minimum grade of C- (or C for English Composition) is required for transfer credit to be awarded.

Special Notes Courses taken at EMCC in which the student did not earn the required grade to satisfy either transfer credit or degree requirements would need to be retaken at either UMaine or EMCC in order to earn the grade needed to count toward the degree at UMaine. Once enrolled at UMaine, the student would need to seek permission from his or her advisor and complete a domestic study away form to alert Student Records if they plan to take any courses at EMCC.

Prospective CPA students:

Students who intend to sit for the CPA (Certified Public Accounting) examination must have completed 150 credits including a baccalaureate degree and a minimum of 15 credits in accounting. One option recommended for University of Maine students is to complete the baccalaureate degree in business with a major in accounting and then complete the UMaine MBA. Students should strongly consider an internship in accounting sometime during their program.

Suggested course sequence for the last 4 semesters at UMaine as of April 2021

For those who have earned their associate degree in EMCC's Associate of Applied Science in Business Management / Transfer Option - courses may vary for students who transfer before earning their associate degree.

Semester 5		Cr	Semester 6		Cr
ACC301	Intermediate Accounting I	3	ACC302	Intermediate Accounting II	3
ACC312	Federal Income Taxation	3	FIN350	Business Finance	3
MAT115	Applied Math for Bus & Econ OR	3 - 4	Elective	Accounting Elective (restricted)	3
MAT116	Intro to Calculus OR				
MAT126	Calculus I (4 credits)				
BIS235	Info Systems & Tech for Bus	3	MGT343	Intro to International Business	3
BIS105	Excel Fund for Business Analytics	1	Gen Ed	Lab Science*	4
CMJ103	Public Speaking*	3			
		16-17			16

Semester 7		Cr	Semester 8		Cr
ACC305	Cost Accounting	3	MGT396	Field Placement/Internship (recommended) OR Elective*	1 - 6 OR 3
ACC310	Auditing	3	ENG	English Elective*	3
MGT337	Production/Operations Management	3	MGT449	Strategic Management	3
Gen Ed	Artistic & Creative*	3	Gen Ed	Applied Science*	3
Gen Ed	Population & Environment*	3	Gen Ed	Cultural Diversity*	3
Elective	Elective*	3			
		18			13-16

*General Education Requirement courses, Electives, the English Elective and CMJ 103 do not have to be taken in the order shown. Student may also choose to meet general education requirements by taking additional courses at EMCC that have been identified as meeting UMaine's general education requirements or they may choose to take them during May term, Summer session or January term at UMaine.

Degree Requirement Notes:

The minimum number of credits required to graduate with a Bachelor of Science in Business Administration in Accounting is **120 credits**, in addition to earning the required credits, students must meet specific degree requirements which include course and grade requirements, specific elective requirements and general education requirements. Please see the current University of Maine catalog for details

Students anticipating an Accounting internship (MGT 396) in their senior year should consult with their advisor and plan their program carefully to free one semester for full-time work. Students could take



general education requirements during prior May terms, Summer Sessions or the January terms to free up time during their senior year or consider taking MGT 396 in the summer.

Concentrations are available in International Business, Entrepreneurship and Management Information Systems – please see the Maine Business School web site for details:

<https://umaine.edu/business/accounting-major/>.

Students transferring from EMCC fill many of the Business Administration degree program electives with courses taken as part of their EMCC associate's degree program – students wishing to also complete a concentration with their Business Administration degree at UMaine will need to take additional courses beyond those listed in this agreement to complete the requirements to earn a concentration. Please check with your adviser for specific details.

Transfer students will be accorded the same standards and criteria for admission to a major degree sequence as UMaine students. All applicants accepted to UMaine's baccalaureate programs must fulfill the graduation requirements as identified in UMaine's academic catalog. For up to date degree information please check UMaine's online catalog at <http://catalog.umaine.edu/>. The most recent transfer credit equivalency information is available through the online transfer equivalency listing located at <https://peportal.maine.edu/>. See appendix A for complete degree requirements.

Contacts/designee at each campus for more information:

Eastern Maine Community College

Name: Brian Doore
Title: Vice President of Academic and Student Affairs
Email: bdoore@emcc.edu
Phone: 207.974.4664

University of Maine:

Name: Sharon Oliver
Title: Director of Transfer Admission
Email: smoliver@maine.edu
Phone: 207.581.1561

Articulation Implementation and Agreement Review

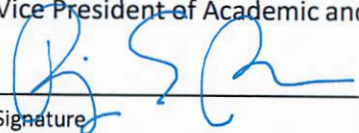
The Chief Academic Officer designee of the collaborating institutions shall be responsible for implementing this agreement, for identifying and incorporating any changes into subsequent agreements, and for conducting a periodic review of this agreement.

Signatures to this Agreement

This agreement becomes effective on May 1, 2021 and will be reviewed in July 2026 for renewal discussion.

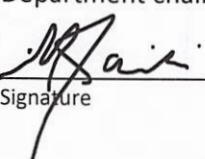
Eastern Maine Community College:

Brian Doore
Vice President of Academic and Student Affairs



Signature date 4/22/2021

Mark Janicki
Department chair, Business Management



Signature date 4/27/2021

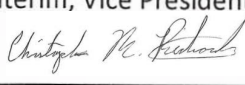
University of Maine:

John Volin
Executive Vice President for Academic Affairs &
Provost



Signature date 5/5/2021

Christopher M. Richards
Interim, Vice President for Enrollment Management



Signature date 4/30/2021

Faye Gilbert
Dean, Undergraduate Business School



Signature date 4/30/21

Jason Harkins
Associate Dean, Maine Business School



Signature date 4/30/21

Appendix A

University of Maine Bachelor of Science Degree in Business Administration in Accounting as of April 2021

First Semester			Second Semester		
UMaine		Cr			Cr
BIS235	Info Systems & Technology for Bus	3	CMJ103	Public Speaking	3
ECO120	Principles of Microeconomics	3	ECO121	Principles of Macroeconomics	3
ENG101	College Composition	3	MAT115 MAT116 MAT126	Applied Math for Business / Econ OR Intro to Calculus OR Calculus (4 credits)	3
MGT101	Intro to Business	3	Gen Ed	Western Cultural Tradition	3
PSY100	General Psychology	3	Gen Ed	Cultural Diversity	3
		15			15

Third Semester			Fourth Semester		
UMaine		Cr			Cr
ACC201	Principles of Financial Accounting	3	ACC202	Principles of Managerial Accounting	3
MGT220	The Legal Environment of Business	3	BIS105	Excel Fund for Business Analytics	1
STS232 STS215	Principles of Statistical Inference OR Intro Stats for Business & Econ	3	MGT325	Principles of Management & Organization	3
Gen Ed	Population & Environment	3	MKT270	Marketing	3
Gen Ed	Lab Science	4	Gen Ed	Applied Science course	3
			Gen Ed	Artistic & Creative Expression	3
		16			16

Fifth Semester			Sixth Semester		
UMaine		Cr			Cr
ACC301	Intermediate Accounting I	3	ACC302	Intermediate Accounting II	3
ACC305	Cost Accounting	3	Elective	Accounting Elective (restricted)	3
ENG317	Business & Technical Writing	3	MGT337	Production/Operations Management	3
FIN350	Business Finance	3	MGT343	Into to International Business	3
Elective	Free Elective	3	ENG	English elective	3
		15			15

Seventh Semester			Eighth Semester		
UMaine		Cr			Cr
ACC310	Auditing	3	MGT396	Field Experience/Internship *	1 - 6
ACC312	Federal Income Taxation	3	Elective	Free Elective	3
MGT449	Strategic Management	3	Elective	Free Elective	3
Elective	Free Elective	3	Elective	Free Elective	3
Elective	Free Elective	3	Elective	Free Elective	3
		15			13-18

*ACC 396 is strongly recommended, students doing a field experience or an internship should check with their academic advisor to see if, depending on the total credit earned in the program, they may be able to substitute some of their MGT 396 credit for elective credit.

Concentrations are available in International Business, Entrepreneurship and Management Information Systems – please see the Maine Business School web site for details: <https://umaine.edu/business/accounting-major/>.

EMCC and UMaine: AAS in Business Management Transfer Option / BS in Business Administration Accounting