



Individual Program Transfer Articulation Agreement

Between the Maine Community College System acting by and through

Central 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 Accounting

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 Central Maine Community College (CMCC) and the University of Maine (UMaine). Current students and graduates who have been enrolled in or earned the identified degree from CMCC 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 Accounting and a complete application for admission.

Scholarships and Financial Aid dates: Applying before June 1st for a fall entry allows students to be considered for transfer merit awards, June 1st is also the on-time FAFSA filing date for fall transfers.

Side by Side Course Equivalency Table as June 2021

Identifies how courses in the Associate in Applied Science in Accounting at CMCC 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).

CMCC AAS in Accounting General Education Requirements

CMCC Transfer Courses:		Cr	UMaine Transfer Equivalent:		Cr
ENG 101 or ENG105	College Writing OR College Writing Seminar	3 or 4	ENG 101	College Composition@ Gen Ed Requirement	3 or 4
MAT 101	Business Mathematics	3	MAT 100X	Mathematics Elective @ Quant Lit	3
BCA	Select One: BCA 241 Spreadsheets BCA 246 Database Mgt.	3	COS 200X COS 211	Computer Science Elective Principles of Data Processing Free Elective	3
ENG 220	Business Communications	3	ENG 317	Business & Technical Writing @ Writing Intensive	3
MAT 122	College Algebra	3	MAT 111	Algebra for College Math prereq for UM Math course/free elective	3
COM	Select: COM 100 Public Speaking	3	CMJ 103	Public Speaking @ Social Contexts and UM Degree Requirement	3
PHI 101	Critical Thinking	3	PHI 100X	Philosophy Elective @ West Cult Trad	3
Social Science Elective	Select: PSY 101 Intro to Psychology	3	PSY 100	General Psychology @ Social Science and UM Degree Requirement	3
ECO 201	Introduction to Macroeconomics	3	ECO 121	Principles of Macroeconomics @ Social context and degree requirement	3
MAT 135	Statistics	3	STS 232	Principles of Statistical Inference @ Quantitative Reasoning/UM Degree Req.	3
	Credits	30-31		Credits	

CMCC AAS in Accounting Major Requirements

CMCC Transfer Courses:		Cr	UMaine Transfer Equivalent:		Cr
ACC 210	Principles of Accounting I	3	BUA 200X	Business Administration Elective (required to combine with CMCC ACC 212 for UMaine ACC 201) Free elective	3
ACC 212	Principles of Accounting II	3	ACC 201	Principles of Financial Accounting (only if taken with CMCC ACC 210)	3
ACC 240	Intermediate Accounting I	3	ACC 301	Intermediate Accounting I Degree Req.	3
ACC 242	Intermediate Accounting II	3	ACC 302	Intermediate Accounting II@ Writing Intensive & Degree Requirement	3
ACC 244	Computerized Accounting	3	ACC 200X	Accounting Elective Free Elective	3
ACC 248	Payroll Accounting	3	ACC 200X	Accounting Elective Free Elective	3
ACC 265	Managerial Accounting	3	ACC 202	Principles of Managerial Accounting Degree Requirement	3
BUS 100	Understanding Business	3	MGT 101	Intro to Business Degree Requirement	3
BUS 110	Principles of Supervision	3	MGT 100X	Management Elective Free Elective	3
BUS 260	Finance	3	Fin 350	Business Finance Degree Requirement	3
	Credits	30		Credits	30
	Total Credits:	60-61			60-61
	Credit Transfer Totals:				

@ satisfies a UMaine General Education Requirement.

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

Special Notes

For an up to date list of how CMCC courses transfer to UMaine and which CMCC courses can be used to meet UM General Education Requirements, please consult the UMS Online Transfer Equivalency Tool that can be found online at <https://peportal.maine.edu/>.

Courses taken at CMCC 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 CMCC 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 CMCC.

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

For those who have earned their associate degree in CMCC's Associate of Applied Science in Accounting - courses may vary for students who transfer before earning their Associate's degree.

Semester 5 Fall		Cr	Semester 6 Spring		Cr
BIS235	Digital Business Transformation	3	MGT325	Principles of Management & Organ.	3
MGT220	The Legal Environment of Business	3	MGT343	Intro to International Business	3
MAT115	Applied Math for Bus & Economics	3	Ged Ed	Artistic & Creative*	3
ACC312	Federal Income Taxation	3	Gen Ed	Population & Environment*	3
ECO120	Principles of Microeconomics	3	Gen Ed	Lab Science*	4
BIS105	Excel Fund for Business Analytics	1			
		16			16
Semester 7 Fall		Cr	Semester 8 Spring		Cr
ACC310	Auditing	3	ACC396	Field Exp/Internship #	3
ACC305	Cost Accounting	3	ACC	Accounting Elective (Restricted)	3
Gen Ed	Applied Science course*	3	ENG	English Elective *	3
MGT337	Production/Operations Management	3	MGT449	Strategic Management	3
MKT270	Marketing	3	Gen Ed	Cultural Diversity & Intern Perspect	3
		15			15

*General Education Requirement courses do not have to be taken in the order shown. Student may also choose to meet general education requirements by taking additional courses at CMCC 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. #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.

Degree Requirement Notes:

Total minimum degree credit hours required for the Bachelor of Science in Business Administration in Accounting is **120 credits** consisting of specific degree requirements, specific elective requirements, and general education requirements.

Concentrations are available in International Business, Entrepreneurship and Management Information Systems – please see the Maine Business School web site for details: umaine.edu/business/undergrad-majors-and-concentrations/.

Students transferring from CMCC fill many of the Business Administration degree program electives with courses taken as part of their CMCC associate degree program – students wishing to also complete a concentration with their Business Administration degree at UMaine may need to take additional courses beyond those listed in this agreement to complete the requirements to earn a concentration. Please check with your advisor 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:

Central Maine Community College:

Name: Elizabeth Oken
Title: Director of Placement and Transfer Services
Email: eoken@cmcc.edu
Phone: 207.755.5239

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 July 1, 2021 and will be reviewed in July 2026 for renewal discussion.

Central Maine Community College:

Betsy Libby
Interim President



Signature 6-17-2021
date


University of Maine:

John C. Volin
Executive Vice President for Academic Affairs &
Provost



Signature 6-10-2021
date

Christopher M. Richards
Vice President for Enrollment Management




Signature 6/10/2021
date

Faye Gilbert
Executive Dean, Maine Business School



Signature 6/10/21
date

Jason Harkins
Associate Dean, Maine Business School



Signature 6/10/2021
date

Appendix A

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

First Semester			Second Semester		
UMaine		Cr			Cr
BIS235	Digital Business Transformation	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	ACC396	Field Experience/Internship #	3
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			15

#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.

*General Education courses do not have to be taken in order.

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/>.