



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 Science in Business Transfer

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 Science Business Transfer 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 July 2021

Identifies how courses in the Associate in Applied Science in Business Transfer 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).

First Semester

CMCC BUS Transfer Courses:		Cr	UMaine Transfer Equivalent:		Cr
BCA course	Elective: BCA 120 or higher	3	Free Elective	Select a BCA course that transfers to UMaine	3
BUS 100	Understanding Business	3	MGT 101	Intro to Business	3
ENG 101 or ENG105	College Writing or College Writing Seminar	3 (or 4)	ENG 101	College Composition @	3 (or 4)

CMCC BUS 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)	3
Elective	Diversity/Ethical Reasoning Suggest: PHI 101 Critical Thinking OR a course that meets UMaine Western Cultural Trad Requirement.	3	Gen Ed Requirement	PHY 100X Philosophy Elective@ (Western Cultural Trad) OR Select a course to meet the UMaine Western Cultural Traditions Requirement	3
Credits		15(16)	Credits		15(16)

Second Semester

CMCC BUS Transfer Courses:		Cr	UMaine Transfer Equivalent:		Cr
ACC 212	Principle of Accounting II	3	ACC 201	Principles of Financial Accounting (only if taken with CMCC ACC 210)	3
COM 100	Public Speaking	3	CMJ 103	Public Speaking @ (Social Contexts)	3
Lab Science	Science Lab: 101 or higher, BIO, CHY, PHY	4	Gen Ed Lab Science	Select a course that meets a UM Lab Science requirement @	4
MAT 135	Statistics	3	STS 232	Principles of Statistical Inference @ (Quantitative Reasoning)	3
ENG 220 or ENG 201	Business Communication OR Technical Writing	3	ENG 317	Business & Technical Writing @ (Writing Intensive)	3
Credits		16	Credits		16

Third Semester

CMCC BUS Transfer Courses:		Cr	UMaine Transfer Equivalent:		Cr
BUS 124	Legal Environment of Business	3	MGT 220	Legal Environment of Business #	3
ECO 201	Introduction to Macroeconomics	3	ECO 121	Principles of Macroeconomics @ (Social Contexts)	3
MAT 122	College Algebra	3	MAT 111	Algebra for College Math (prereq for required math course, free elective)	3
Elective	Elective: General Education, ACC, BCA or BUS - Select ACC 240 Intermed. Acc I	3	ACC 301	Intermediate Accounting I (Degree requirement)	3
Elective	Elective: Humanities	3	Gen Ed	Select a course to meet the Cultural Diversity & International Perspectives or Artistic & Creative Expressions requirement @	
Credits		15	Credits		15

Fourth Semester

CMCC BUS Transfer Courses:		Cr	UMaine Transfer Equivalent:		Cr
ECO 202	Introduction to Microeconomics@	3	ECO 120	Principles of Microeconomics @ (Social Contexts)	3
BUS 215	Principles of Marketing	3	MKT 270	Marketing	3

CMCC BUS Transfer Courses:		Cr	UMaine Transfer Equivalent:		Cr
3 Electives	Elective: General Education, ACC, BCA or BUS: Select: ACC 242 Intermediate Accounting II BUS 260 Business Finance ACC 265 Managerial Accounting	3	ACC 302	Intermediate Accounting II@ (Writing Intensive & Degree Requirement)	3
		3	FIN 350	Business Finance	3
		3	ACC 202	Principles of Managerial Accounting	3
	Credits	15		Credits	15
	Total Credits:	61(62)			
	Credit Transfer Totals:				61(62)

@ 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 July 2021

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

Semester 5 Fall		Cr	Semester 6 Spring		Cr
BIS235	Digital Business Transformation	3	Elective	Accounting Elective (restricted)	3
MAT115	Applied Math for Business & Economics	3	BIS105	Excel Fundamentals for Business Analytics	1
ACC312	Federal Income Taxation	3	MGT343	Intro to International Business	3
PSY100	General Psychology	3	MGT325	Principles of Management & Organiz	3
Gen Ed	Population & environment	3	Elective	Free Elective	3
			Elective	Free Elective	3
		15			16
Semester 7 Fall		Cr	Semester 8 Spring		Cr
ACC310	Auditing	3	ACC396	Field Exp/Internship * (1-6 credits)	3
ACC305	Cost Accounting	3	MGT449	Strategic Management	3
MGT337	Production/Operations Management	3	Ged Ed	Artistic & Creative	3
ENG	English Elective	3	Elective	Free Elective	3
Gen Ed	Applied Science	3	Elective	Free Elective	3

	15	
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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 ACC 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 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:

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 30, 2021 and will be reviewed in July 2026 for renewal discussion.

Central Maine Community College:

Betsy Libby
Interim President

 8/3/21
Signature date

University of Maine:

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

 8-1-2021
Signature date

Christopher M. Richards
Vice President for Enrollment Management

 7/28/2021
Signature date

Faye Gilbert
Executive Dean, Maine Business School

 7/26/21
Signature date

Jason Harkins
Associate Dean, Maine Business School

 7-26-21
Signature date

Appendix A

University of Maine Bachelor of Science Degree in Business Administration in Accounting as of July 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	Applied Math for Business / Econ OR	3			
			MAT116	Intro to Calculus OR				
			MAT126	Calculus (4 credits)				
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	Principles of Statistical Inference OR	3		Principles of Management &	3			
STS215	Intro Stats for Business & Econ		MGT325	Organization				
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 #	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 ACC 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/>



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