

## K.NARTICULATION AGREEMENT

**BRYANT & STRATTON COLLEGE: ACCOUNTING A.A.S.  
THE COLLEGE OF SAINT ROSE: ACCOUNTING B.S.**

### **DEGREE REQUIREMENTS**

**MINIMUM TOTAL HOURS REQUIRED: (122 CREDIT HOURS)**

#### **SAINT ROSE REQUIREMENTS:**

#### **I. LIBERAL EDUCATION REQUIREMENTS (41 cr.):**

**L01: Comm. through Reading, Writing, Speaking  
& Listening (4 cr.)**  
ENG 105 Expository Writing, Oral Communication  
& Research Techniques

**L02: Study of Language (3 cr.)**  
Foreign Language, American Sign Language, Linguistics,  
Or Philosophy of Language

**L03: Historical Knowledge, Analysis, and Perspective (3 cr.)**  
History

**L04: Artistic Knowledge and Interpretation: Literature (4 cr.)**  
Literature

**L05: Artistic Knowledge and Interpretation (3 cr.)**  
Art, Music, Communications, and Drama

**L06: Philosophical, Spiritual, or Theological Inquiry (3 cr.)**  
Philosophy or Religious Studies

**L07: Mathematical Reasoning (3 cr.)**  
Mathematics

**L08: Information Technology (3 cr.)**  
Computers

**L09: Scientific Knowledge and Inquiry (4 cr.)**  
Laboratory Science (Biology, Chemistry, Physics or Earth Science)

**L10: Behavioral and Social Sciences 1 (3 cr.)**  
Economics, Political Science or Business

**L11: Behavioral and Social Sciences 2 (3 cr.)**  
Psychology, Sociology, and Social Work

**L12: Wellness and Physical Fitness (2 cr.)**  
Physical Education

#### **BRYANT & STRATTON EQUIVALENCIES:**

ENGL 101 Research & Writing I (3) **AND**  
COMM 201 Public Speaking & Rhetorical  
Persuasion (3) *Note 1*

To be completed at Saint Rose (3) *Note 6*

HIST 300 20<sup>th</sup> Century World History (3) or  
complete at Saint Rose *Note 2*

ENGL 120 Intro to Literature (3) *Note 2*

To be completed at Saint Rose (3) *Note 6*

PHIL 250 Practices in Analytical Reasoning &  
Critical Thinking (3) **OR** other PHIL course *Note 2*

MATH 103 Survey of Mathematics (3)

Computer Science Course (3) *Note 2*

Science w/Lab Elective (4) *Note 2 & Note 7*

Economics, Political Science or Business Elective (3)  
*Note 2*

PSYC 101 Principles of Psychology **OR** SOCL 102  
Principles of Sociology (3) *Note 3*

To be completed at Saint Rose (2) *Note 6*

L13: Further Disciplinary Study (3 cr.)

A second liberal education course in a same discipline which is outside of the major (3)

## II. Additional Liberal Education Requirements (19 Credits)

### A. Additional Liberal Education Requirements for Accounting

ACC 121 Principles of Financial Accounting (3)

ACC 122 Principles of Managerial Accounting (3)

BUS 233 Business Law 1 (3)

ECO 105 Principles of Macroeconomics (3)

MAT 184 Elementary Statistics (4)

### Bryant & Stratton Course Equivalencies:

ACCT 110 Accounting Principles I (3) AND  
ACCT 120 Accounting Principles II (3)

BUSS 130 Business Law (3)

ECON 220 Macroeconomics (3)

MATH 309 Statistics (3)

## III. MAJOR REQUIREMENTS :

### A. Accounting Courses (30 Credits)

ACC 221 Intermediate Accounting 1(3)

ACC 320 Accounting Information Systems (3)

ACC 322 Intermediate Accounting 2 (3)

ACC 323 Financial Accounting Theory and Adv. Appl. (3)

ACC 328 Taxation (3)

ACC 418 Advanced Accounting (3)

ACC 421 Auditing (3)

ACC 429 Corporate Taxation (3)

ACC 431 Governmental Accounting (3)

ACC 496 Integrated Accounting Experience (3)

### Bryant & Stratton Course Equivalencies:

ACCT 215 Intermediate Accounting (3)

ACCT 210 Accounting Systems (3)

ACCT 215 Intermediate Accounting (3)

### B. General Business Courses (24 Credits)

BUS 246 Organizational Behavior (3)

BUS 253 Principles of Marketing (3)

BUS 310 Management and Communication (3)

BUS 334 Business Law 2 (3)

BUS 352 Operations Management Fundamentals (3)

BUS 425 Integrated Global Business (3)

BUS XXX Finance Elective beyond BUS 301

### Bryant & Stratton Course Equivalencies:

BUSS 110 Marketing Principles (3)

## III. ADDITIONAL REQUIRED COURSES AT BRYANT & STRATTON COLLEGE FOR THE ACCOUNTING PROGRAM

### A.A.S. :

ACCT 130 Tax Accounting (3)

ACCT 220 Financial Analysis (3)

ACCT 230 Cost Accounting (3)

ACCT 260 Internship/Capstone (3)

BUSS 100 Business Principles (3)

COMM 150 Intro to Info Literacy & Research (3)

ENGL 250 Research & Writing II (3)

INSM 180 History & Practice of Info Systems (3)

Transfer to Saint Rose as ACC 001 Accounting Elective (3) *Note 4*

Transfer to Saint Rose as ACC 001 Accounting Electives (3) *Note 4*

Transfer to Saint Rose as ACC 327 Cost Accounting (3) *Note 4*

Internships are not accepted for transfer (3) *Note 4*

Transfer to Saint Rose as BUS 001 Business Elective (3) *Note 4*

Transfer to Saint Rose as EDU 112 Information Literacy (3) *Note 4*

Transfer to Saint Rose as CMP 001 English-Composition (3) *Note 4*

Transfer to Saint Rose as GEL 001 General Elective (3) *Note 4*

**Minimum Total Hours Required: 122**

**Maximum Total Credit Hours Transferable: 62**

### Notes for Bryant & Stratton College - The College of Saint Rose Accounting Agreement:

- 1) ENGL 101 and COMM 201 (6 credits) combine to come in as ENG 105 (4 credits) and GEL 001 (2 credits of general elective) to complete the L01 requirement.

- 2) 62 is the maximum number of credits allowed for transfer into The College of Saint Rose. All possible electives are listed in this agreement and the student, along with his/her advisor, should select the most appropriate courses to complete his/her degree while not unnecessarily exceeding the number of credits required for the A.A.S. degree.
- 3) Bryant & Stratton College requires both Psychology and Sociology for fulfillment of the A.A.S. Accounting program. Either of these courses can be used to fulfill the L11 Liberal Education Requirement at The College of Saint Rose and the other can be applied to General Electives.
- 4) ACCT 130, 220, 230, 260, BUSS 100, COMM 150, ENGL 250 and INSM 180 are required by Bryant & Stratton College for the A.A.S. degree in Accounting. These courses will transfer to The College of Saint Rose as listed above, but will not fulfill a major requirement. However, the transferred credits for these courses will count towards the 122 credit total required for the B.S. degree.
- 5) 62 is the maximum number of credits allowed for transfer into The College of Saint Rose.
- 6) Bryant & Stratton College does not offer foreign language, art or music courses, or physical education courses therefore; the foreign language (L02) and artistic knowledge (L05) and physical education (L12) liberal education requirements will be completed at The College of Saint Rose.
- 7) To fulfill the liberal education (L09) requirement in science at The College of Saint Rose, the science course must include a lab. NSCI 1280 Ecology, which is required for Accounting majors at Bryant & Stratton, will transfer to Saint Rose as SCI 001 Science Elective, since it does not have a lab component.
- 8) A letter grade of C- or higher in each course is required for transfer into The College of Saint Rose. Any completed coursework with a grade lower than a C- will not be transferred.
- 9) This document is valid until the time which either party changes their respective program. At which point review/revision will be required.
- 10) The College of Saint Rose Transfer Equivalency Database and/or catalog should be consulted to ensure that selected coursework will fulfill the appropriate Liberal Education Requirements as designated by the "L0" next to the course credits.
- 11) The Transfer Equivalency Database is the most current tool to utilize when determining the transferability of credits into The College of Saint Rose. The Transfer Equivalency Database can be accessed by visiting the link below:

[HTTP://WWW.STROSE.EDU/OFFICESANDRESOURCES/REGISTRAR/TRANSFEREQUIVALENCY](http://www.strose.edu/officesandresources/registrar/transferequivalency)


**CONTACTS:**

**The College of Saint Rose:**  
 Robert Hogan, Assistant Registrar for Transfer Articulation  
 Registrar's Office  
 (518) 458-5458

**Bryant & Stratton College:**  
 Stephanie Bullock, Registrar  
 Registrar's Office  
 (518) 437-1802

**SIGNATURES:**


**The College of Saint Rose**

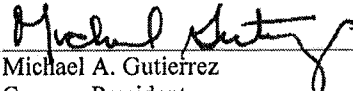
  
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 Donald Dean  
 Chairperson, Accounting

  
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 Severin Carlson  
 Dean, School of Business

  
 \_\_\_\_\_  
 David Szczerbacki  
 Provost/Vice President for Academic Affairs

**Bryant & Stratton College**

  
 \_\_\_\_\_  
 Ted Sykes  
 Dean of Instruction

  
 \_\_\_\_\_  
 Michael A. Gutierrez  
 Campus President