

Accounting (AAS) to Accounting (BS)

Transfer Agreement

East Stroudsburg University and Northampton Community College

East Stroudsburg University (ESU) and Northampton Community College (NCC) have established the following Transfer Agreement to facilitate the transfer of students from the Associate in Applied Science Degree in accounting at NCC to the Bachelor of Science in Accounting program at ESU.

Terms of Agreement: An NCC student who has earned the AAS Degree in Accounting shall be guaranteed admission to the BS Degree in Accounting at ESU provided the student meets the following terms of this agreement:

- **Cumulative GPA:** Graduate from NCC with a minimum grade point average (GPA) of 2.50 or a 4.00 scale.
- **Major GPA:** Graduate from NCC with a minimum Major GPA of 3.00 (4.00 scale).
- **Transfer Credit:** ESU will accept a total of 64 credits from which includes 36 credits in general education/prerequisite, co-requisite and free electives, and 28 major credits, all with grades of “C” or better, as outlined in the Accounting Transfer Agreement Course Guide.
- **College Transcript:** Submit an official final NCC transcript, indicating receipt of the AAS Degree in Accounting directly to the ESU Office of Admission prior to matriculating to ESU.
- **Enrollment:** Enroll at ESU within one year of graduation from NCC. Not attend another institution of higher education between NCC graduation and enrollment at ESU.
- **Satisfy remaining pre-professional requirements** during the next available scheduled summer session at ESU; and satisfy all conditions stated in the agreement.
- **Applying:** Submit an application, with application fee, for admission as a transfer student to ESU. Students are encouraged to apply well before the application deadline dates. (Please refer to the ESU Transfer Student website for the online application link, application deadline dates, additional resources, and ESU transfer counselor contacts: www.esu.edu/transfer.)

NCC Accounting (AAS) to ESU Accounting (BS) Transfer Agreement Course Guide

Transfer Credits: Upon receiving a conferred AAS degree in Accounting with a 2.50 cumulative GPA and a 3.00 major GPA, NCC students will be transferring 64 credit hours into ESU. The following courses will transfer to ESU with a grade of “C” or better. At this point, the student will be able to major in Accounting and receive credit for the following courses:

General Education, Pre-Requisite, Co-Requisite, and Major Equivalencies			
Northampton Community College		East Stroudsburg University	
Course	Credit	Course	Credit
COLS College Success	1	ELEC 199 College Success	1
ACCT Accounting Elective	3	MGT 199 or 299 Elective	3
ACCT 101 Financial Accounting	3	MGT 211 Financial Accounting Fundamentals	3
ACCT 151 Financial Accounting II	3	MGT 199 Elective	3
ACCT 201 Intermediate Accounting I	4	MGT 331 Intermediate Fin Acct I	4
ACCT 202 Managerial Accounting I	3	MGT 212 Managerial Accounting	3
ACCT 220 Income Tax Accounting	3	MGT 335 Tax Accounting I	3
AH or SIT GE elective	3	General Education Fine Arts Course	3
PSYCH 103 Intro to Psychology	3	PSY 100 GN: General Psychology	3
BUSA 232 Principles of Marketing	3	MGT 204 Principles of Marketing	3
BUSA 152 Business Law	3	MGT 225 Business Law	3
BUSA 201 Business Statistics	4	MGT 250 Quantitative Business Analysis	4
BUSA 221 G Business Communications	3	ENGL 205 Workplace Writing	3
CISC 101 Intro to Computers	3	CPSC 100 GN: PC's and Their Uses	3
CISC 104 Information Systems and Resources	4	CPSC 103 GN: Intro to Information Tech.	4

CMTH 102 Speech Communication	3	CMST 111 GN: Speech Communication	3
ECON 201 Macroeconomics	3	ECON 111 GN: Macroeconomics	3
BUSA 205 Principles of Management	3	MGT 200 Principles of Management	3
ENGL 101 English I	3	ENGL 103 English Composition	3
ENGL 151 L English II (Literature)	3	ENGL 162 GN: Lit Analysis and Interpretation	3
MATH 140 College Algebra	3	MATH 130 GN: Applied Algebraic	3
Total	64	Total	64

ESU Courses – B.S. in Accounting			
Junior Year at ESU			
Fall - First Semester		Spring – Second Semester	
Course	Credit	Course	Credit
ECON 112 GN: Principles of Microeconomics	3	MGT 332 Intermediate Financial Accounting II	3
MATH 110 GN: General Statistics	3	MGT 352 Human Resource Management	3
MGT 301 Financial Management I	3	MGT 355 Business Ethics	3
MGT 333 Intermediate Managerial & Cost Acct	3	MGT 431 External/Financial Auditing	3
General Education Philosophy course	3	General Education Political Science or History course	3
Total	15	Total	15

Senior Year at ESU			
Fall - Third Semester		Spring – Fourth Semester	
Course	Credit	Course	Credit
MGT 336 Tax Accounting II	3	MGT 432 Intermediate Financial Accounting 3	3
MGT 452 Organizational Strategy	3	MGT 430 Internal/Operational Auditing – or – MGT 434 Financial Statement Analysis – or – MGT 435 Advanced Accounting – or – MGT 438 Forensic Accounting	3
Major Elective (300/400 level)	3	MGT 484 Independent Study	2
Major Elective (300/400 level)	3	Major Elective (300/400 level)	3
		Free Elective (300/400 level)	3
Total	12	Total	14
		Minimum credits needed to graduate	56