

Northwestern Michigan College (NMC) Articulation Agreement and Transfer Guide

An accounting education can lead to a highly respected and rewarding career. Accountants routinely earn incomes that are in the top 5 percent of the community in which they may live. If you elect to major in accounting, you may prepare yourself for a variety of accounting careers in industry, government, not-for-profit organizations, and public accounting. Many accountants are self-employed, operating their own business.

Our faculty bring to the classroom, not only relevant academic and real-world experience, but also a spectrum of licensures in areas as diverse as Public Accounting, Management Accounting, Fraud Examination, and Internal Auditing. This enables us to provide employer-applauded levels of breadth and depth, with programming across multiple tracks and concentrations, tailored to individual areas of interest. Of increasing interest are our dual degrees (e.g. Accounting/CIS, and Accounting/Finance); demanding, but producing highly sought-after graduates. For those considering the CPA, we offer a responsive five-year option, providing a BS and MBA, while satisfying the 150 hour educational requirement. Whatever the course of instruction, employers laud the extensive level of preparation our graduates bring to the workplace.

Course Requirements

Communication Competency

FSU Course	FSU Course Title	FSU Cr. Hrs.	NMC Equiv.	NMC Course Title	NMC Cr. Hrs.
COMM 121	Fundamentals of Public Speaking	3	COM 111	Public Speaking	3
ENGL 150	English 1	3	ENG 111	English Composition	3
ENGL 250	English 2	3	ENG 112	English Composition	3
ENGL 325	Advanced Business Writing	3	No Equivalent	No Equivalent	No Equivalent

Quantitative Literacy

FSU Course	FSU Course Title	FSU Cr. Hrs.	NMC Equiv.	NMC Course Title	NMC Cr. Hrs.
MATH 114	Quantitative Reasoning for Professionals 2	4	No Equivalent	No Equivalent	No Equivalent

Natural Sciences Competency

FSU Course	FSU Course Title	FSU Cr. Hrs.	NMC Equiv.	NMC Course Title	NMC Cr. Hrs.
Varies	FSU General Education – Natural Sciences Electives one course with lab	6	Varies	Varies	6

Self and Society Competency

FSU Course	FSU Course Title	FSU Cr. Hrs.	NMC Equiv.	NMC Course Title	NMC Cr. Hrs.
ECON 201	Principles of Microeconomics	3	ECO 202	Principles of Micro Economics	3
ECON 202	Principles of Macroeconomics	3	ECO 201	Principles of Macro Economics	3
Varies	FSU General Education – Self & Society Non-Economics Elective	3	Varies	Varies	3

Culture Competency - Minimum 9 Credits from two different disciplines with one course at FSU 200 level or higher (see advisor)

FSU Course	FSU Course Title	FSU Cr. Hrs.	NMC Equiv.	NMC Course Title	NMC Cr. Hrs.
Varies	FSU General Education – Culture Electives	9	Varies	Varies	9

Additional General Education Requirements

FSU Course	FSU Course Title	FSU Cr. Hrs.	NMC Equiv.	NMC Course Title	NMC Cr. Hrs.
COMM 221 or COMM 251 or COMM 332 or COMM 336	Small Group Decision Making or Argumentation & Debate or Persuasive Speaking or Technical & Professional Presentation	3	No Equivalent	No Equivalent	No Equivalent

Accountancy Finance degree students must complete 43 General Education credits to meet College of Business and University Requirements.

Please refer to FSU's General Education Requirements at: [General Education Program](#) *Students who wish to fulfill MTA are encouraged to work with an advisor to select appropriate general education courses.*

Diversity Competency – 2 Courses Required

If not met by courses taken for Culture, Self and Society, or MTA, a student must meet the following:

- 1 course with the Global Diversity attribute
- 1 course with the U.S. Diversity attribute

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Effective February 1, 2020 – February 1, 2023; updated ECON course numbers/sequence Fall 2020

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FSU Course	FSU Course Title	FSU Cr. Hrs.	NMC Equiv.	NMC Course Title	NMC Cr. Hrs.
ACCT 201	Principles of Financial Accounting	3	ACC 121	Accounting Principles 1	4
ACCT 202	Principles of Managerial Accounting	3	ACC 123	Accounting Principles 2	4
STQM 260	Intro. to Statistics	3	MTH 131	Probability/Statistics	3
MGMT 301	Applied Management	3	MGT 241	Principles of Management	3
BLAW 321	Contracts & Sales	3	BUS 261	Business Law	3
MKTG 321	Principles of Marketing	3	MKT 201	Principles of Marketing	3
ISYS 321	Business Information Systems	3	No Equivalent	No Equivalent	No Equivalent
FINC 322	Financial Management 1	3	No Equivalent	No Equivalent	No Equivalent
MGMT 370	Quality-Operations Management	3	No Equivalent	No Equivalent	No Equivalent
BUSN 499	Integrating Experience	3	No Equivalent	No Equivalent	No Equivalent

Accountancy Common Core Requirements - 18 Credits Required (these courses ARE used to calculate the major requirement)

FSU Course	FSU Course Title	FSU Cr. Hrs.	NMC Equiv.	NMC Course Title	NMC Cr. Hrs.
ACCT 310	Intermediate Accounting 1	3	ACC 221	Intermediate Accounting 1	4
ACCT 312	Intermediate Accounting 2	3	ACC 222	Intermediate Accounting 2	4
ACCT 321	Cost Accounting 1	3	ACC 223	Cost Accounting	4
ACCT 350	Federal Income Tax/Individual	3	No Equivalent	No Equivalent	No Equivalent
ACCT 431	Accounting Systems & Controls 1	3	No Equivalent	No Equivalent	No Equivalent
ACCT 441	Auditing 1	3	No Equivalent	No Equivalent	No Equivalent

Directed Electives – 18 Credits Required (Advisor Approval) (Choose Six)

FSU Course	FSU Course Title	FSU Cr. Hrs.	NMC Equiv.	NMC Course Title	NMC Cr. Hrs.
BLAW 322	Commercial Law Transactions	3	No Equivalent	No Equivalent	No Equivalent
ACCT 322	Advanced Managerial Accounting	3	No Equivalent	No Equivalent	No Equivalent
ACCT 370	Forensic Accounting	3	No Equivalent	No Equivalent	No Equivalent
ACCT 410	Advanced Financial Accounting 1	3	No Equivalent	No Equivalent	No Equivalent
ACCT 412	Advanced Financial Accounting 2	3	No Equivalent	No Equivalent	No Equivalent
ACCT 414	Financial Accounting Theory	3	No Equivalent	No Equivalent	No Equivalent
ACCT 450	Federal Income Tax/Corporate	3	No Equivalent	No Equivalent	No Equivalent
ACCT 461	Governmental Accounting	3	No Equivalent	No Equivalent	No Equivalent
Varies	Business Elective – 300 Level	3	No Equivalent	No Equivalent	No Equivalent
Varies	Business Elective – 300 Level	3	No Equivalent	No Equivalent	No Equivalent
Varies	Free Elective	3	No Equivalent	No Equivalent	No Equivalent

Additional Requirements – 12 Credits Required

FSU Course	FSU Course Title	FSU Cr. Hrs.	NMC Equiv.	NMC Course Title	NMC Cr. Hrs.
ISYS 105	Intro. Micro Systems – Software	3	CIT 100	Computers in Business	3
Varies	Free Elective	2-3	No Equivalent	No Equivalent	No Equivalent
Varies	Free Elective	3	No Equivalent	No Equivalent	No Equivalent
Varies	Free Elective – Internship Highly Recommended	3	No Equivalent	No Equivalent	No Equivalent

Total Credits Required for Degree: 120

Program Delivery Locations and Contact Information:

Main Campus, Big Rapids

(800) 433-7747 | (231) 591-2420 | [College of Business Email](#) | [College of Business Website](#)

Ferris Statewide, FSU – Traverse City

(231) 995-1734 | [Ferris Traverse City Email](#) | [Ferris Statewide Website](#)

[Transfer Partnerships Webpage](#)

*Select courses may be delivered online and/or in a mixed delivery format (i.e. a mix of online and face-to-face instruction at the Ferris Main Campus or at an off-campus location).

General Admission Criteria

New Students SAT Scores

- 2.5 High School GPA (on a 4.0 scale)
- Two of the Three Criteria:
 - SAT ERW score of 450 or higher
 - SAT Math score of 500 or higher. Placement in MATH 109/110 will be considered (SAT MATH score of 480 or higher).
 - SAT Composite of 900 or higher

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General Admission Criteria continued

New Students ACT Scores

- 2.5 High School GPA (on a 4.0 scale)
- Two of the Three Criteria:
 - ACT English score of 16 or higher
 - ACT Math score of 19 or higher
 - ACT Reading score of 19 or higher

Transfer Students

- Combined college or university GPA of 2.35 (on a 4.0 scale) from all institutions attended. GPA based on completion of 12 credit hours or more. Developmental courses will not be considered in computing the GPA requirement.
- Transfer equivalency for FSU ENGL 150 or placement during the first semester at FSU which would require an ACT English score of 16 or higher; or SAT ERW score of 450 or higher; or Accuplacer English score of 6 or higher.
- Transfer equivalency for FSU MATH 114/115 or placement during the first semester at FSU which would require an ACT MATH score of 19 or higher; SAT MATH of 500 or higher; or Accuplacer Math scores: Elementary Algebra score 75 or higher and College Level Math 0-49.
- **Degree Completion at the Community College through Ferris Statewide or Online program:** Minimum 48 transferable credit hours ("C" or better on 4.0 scale) from an accredited college or university.

Graduation Requirements

In addition to meeting all the programmatic requirements, students must:

1. Meet University General Education requirements.
2. Earn a minimum of 120 credits.
3. Maintain a 2.00 or higher cumulative FSU GPA.
4. Earn 30 credits from FSU (Residency).
5. Earn 40 credits of 300 level or higher courses.
6. Maintain a 2.00 cumulative GPA in the business core and the major.
7. Earn 40 percent of their total credits required for graduation in general education courses to meet the College of Business ACBSP accreditation requirements. The University requires all bachelor degrees be a minimum 120 credits. When meeting the 40 percent requirement, programs can use 6 credits from the business core in the calculation. To meet the ACBSP, 40 percent general education requirement, a 120 credit program would consist of 42 general education credits, 30 business core credits, and 48 credits in the major.

Advising Notes

It is recommended that potential applicants meet with an advisor to review the degree, course schedule, and have any questions answered prior to completing an application. Students who are completing the MTA may have different general education course requirements for the particular degree selected. Meeting with a Ferris advisor prior to the selection of general education or elective course work may reduce the chance of completing a course that will not apply toward the selected degree. Once admitted, students must continue to meet with an advisor as they work toward graduation.

Transfer Student Orientation

All new students to Ferris State University are required to complete an orientation.

Reverse Transfer Agreement

Northwestern Michigan College and Ferris have entered into a partnership in order to work collaboratively and creatively to increase student completion of associate and bachelor degrees. The partners work together to provide a seamless transfer experience and increase student retention and completion at both Northwestern Michigan College and Ferris.

Michigan Transfer Agreement (MTA)

Ferris participates in the Michigan Transfer Agreement (MTA). This agreement will facilitate the transfer of general education requirements from one Michigan institution to another. Students may complete the MTA as part of a degree program or as a stand-alone package. The MTA consists of a minimum of 30 general education credit hours as identified by the college or university.

Students transferring to Ferris with the Michigan Transfer Agreement (MTA) and entering a degree program will have met a 30-hour block of lower-level general education courses. However, this does not exempt students from completing program specific prerequisites or higher-level general education course requirements. Students should contact their advisor regarding classes that meet the MTA.

Students must work with their Ferris advisor to declare a Minor or Concentration and for selection of Directed Electives.

Original Signed Articulation Agreement

The original, signed document is kept on file in the Office of Transfer and Secondary School Partnerships. To obtain a copy of the original, signed document, contact the Office of Transfer and Secondary School Partnerships at 231/591-5983 or email your request to transfercenter@ferris.edu.

This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Agreement delivered by facsimile, e-mail, or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

Indemnification

To the extent permitted by law, Ferris State University and Northwestern Michigan College agree to indemnify and hold one another harmless from any and all claims initiated by student participants, their parents, survivors, or agents, arising from any negligent acts or omission on the part of either institution or any of their employees.

Articulation Agreement

Effective Dates: Effective February 1, 2020 – February 1, 2023

This Agreement shall commence as of February 1, 2020 and shall be for an initial term of three years. Minor updates to the agreement may be made during this time. This agreement may be renewed at the end of three years. Either party may terminate this agreement by providing the other party with written notice of the intent to terminate the agreement. The agreement shall terminate not less than one hundred eighty (180) days from the date of the termination notice, unless otherwise agreed in writing by both parties.

Signatures

Ferris State University
1201 S. State Street
Big Rapids, MI 49307
Phone: (231) 591-2000

Northwestern Michigan College
1701 East Front Street
Traverse City, MI 49686
(231) 995-1000

February 1, 2020

February 1, 2020

David Nicol
Dean
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Business Programs / Academic Affairs

February 1, 2020

Teresa Cook
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