

BBA ARTICULATION AGREEMENT GUIDE

Washtenaw Community College – AAS in Accounting

Eastern Michigan University – BBA in Accounting

Washtenaw Community College Courses:**Eastern Michigan University Courses:****Michigan Transfer Agreement (MTA) Requirements (30 credits)**

Students with the MTA endorsement on their community college transcript have satisfied EMU's General Education Core Requirements and will be required to complete only the General Education Application Requirements of one Perspectives on a Diverse World course, one Learning Beyond the Classroom experience, and a Writing Intensive course in the major. Courses listed below for the MTA also satisfy program requirements at EMU and/or WCC. Students without an MTA or MACRAO endorsement must complete EMU's general education program.

1. A Course in English Composition

¹ ENG 111 Composition I	4	WRTG 121 Composition II (3)+1	4
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2. A Second Course in English Composition or a Course in Communication

¹ COM 101 Fundamentals of Speaking	3	COMM 124 Foundations of Speech Communication.....	3
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3. A Course in Mathematics

MTH 160 Basic Statistics (recommended) or MTH 160X	4	DS 250 Intro Data Analysis for Business (3)+1	4
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4. Two Courses in Natural Sciences from Different Disciplines (one lab required)

Choose from the approved MTA list	7-8	General Transfer Credit.....	7-8
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5. Two Courses in Humanities or Fine Arts from Different Disciplines

Choose from the approved MTA list	6	General Transfer Credit.....	6
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6. Two Courses in Social Sciences from Different Disciplines

* ECO 211 Economic Principles I - Macro.....	3	ECON 201 Principles of Macroeconomics.....	3
Choose from the approved MTA list	3	General Transfer Credit.....	3

EMU's Perspectives on a Diverse World Requirement: Transfer students are required to complete one course that meets the diversity requirement. The course may also fulfill an MTA requirement at WCC. **Communication:** COM 225; **Natural Science:** ENV 101, 105; **Humanities:** ART 143, 150; COM 225; DAN 180; DRA 180; ENG 181, 213, 214, 242; FLM 150; HUM 175, 181; MUS 180; **Social Science:** ANT 201; ECO 280; GEO 101, 104; HST 108, 109, 123, 150, 230, 235, 241; PSY 251, 270; SOC 205. **These courses apply, but do not satisfy the MTA:** ECD 240

WCC Accounting Program Requirements (39 credits)

* ACC 111 Principles of Financial Accounting.....	3	ACC 240 Principles of Financial Accounting.....	3
* ACC 122 Principles of Managerial Accounting	3	ACC 241 Principles of Managerial Accounting	3
ACC 213 Intermediate Accounting I.....	3	ACC 000 General Transfer Credit.....	3
ACC 214 Intermediate Accounting II.....	3	ACC 000 General Transfer Credit.....	3
* BMG 111 Business Law I	3	LAW 293 Legal Environment of Business.....	3
* BMG 140 Introduction to Business	3	COB 200 Introduction to Business.....	3
* BMG 207 Business Communication	3	MGMT 202 Business Communication.....	3
* BMG 265 Business Statistics.....	3	DS 265 Business Statistics	3
BOS 184 Spreadsheet Software Applications I.....	3	BMMT 000 General Transfer Credit.....	3
Choose 2 from: ACC 131 (3), 225 (3), or TAX 101 (3)	6	AACR GEN (3) or ACC 244 Personal Tax Acc (2)+1.....	6
* CIS 110 Introduction to Computer Information Systems	3	IS 215 Information Systems for Business.....	3
* ECO 222 Economic Principles I - Micro	3	ECON 202 Principles of Microeconomics.....	3

EMU requirements that may be taken at WCC or EMU (9 credits)

* BMG 279 Organizational Management	3	MGMT 000 credit for MGMT 386.....	3
Open Electives.....	6	General Transfer Credit.....	6

Credits at WCC:	78	Credits that transfer to EMU toward BBA..	78
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*Required for EMU's BBA with any Business Major program. If not transferred, must be completed at EMU.

1The MTA endorsement is required or successful completion of (WRTG 121 and COMM 124 at EMU) or (ENG 111 and COM 101 at WCC).

Note:

- Students transferring BMG 279 will receive an equivalency change for MGMT 386 at EMU as part of this agreement.
- Students interested in pursuing Accounting Information Systems, Computer Information Systems may additionally transfer CPS 276 (IS 247) and CPS 271+272 (IS 315).

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Completion of the BBA in Accounting

Major Requirements (42 credits)

Business Core (12 credits)

FIN 350	Principles of Finance	3
MKTG 360	Principles of Marketing	3
MGMT 490	Business Policy	3
OM 374	Intro to Production/Operations Mgmt.....	3

Notes:

- Students who transfer BMG 279 under this agreement will receive credit for MGMT 386.
- Students who complete BMG 160+206+212+250 under this agreement will receive credit for MKTG360.

Accounting Discipline Requirements (24 credits)

ACC 296	The Accounting Cycle and Profession.....	3
ACC 340	Intermediate Accounting.....	3
ACC 342	Managerial Cost Accounting.....	3
ACC 344	Income Tax Accounting I.....	3
ACC 356	Accounting Information Systems.....	3
ACC 496W	Financial Management and Controllershship.....	3
Restricted Electives	6

Recommended Electives (6 credits)

Complete enough additional electives to bring the minimum credits at EMU to 42 credits and the total credits for the program to 120 credits. It is recommended students choose electives in the Accounting discipline (ACC).

Combined Degree Opportunities

Accounting offers a 150-credit hour Combined BBA+MS in Accounting and Taxation; Accounting Information Systems offers a 150-credit hour Combined BBA+MS in Accounting Information Systems and Accounting. More information can be found in EMU's catalog.

Minimum Credits at EMU:	42
Transfer Credits:	78
Minimum Credits to Graduate:	120

Sample Sequence for completing the program:

The sequence below is a sample and will vary by discipline and pace of course completion. Students should see an advisor before enrolling for courses.

First Semester 12 credits

FIN 350	F,W,S, pre-req: ACC 240.....	3
MKTG 360	F,W,S, online	3
Discipline Requirements or Electives	6

Second Semester 12 credits

MGMT 386	F,W,S, online	3
OM 374	F,W,S, online	3
Discipline Requirements or Electives	6

Third Semester 12 credits

MGMT 490	F,W,S, online, pre-req: OM 374.....	3
Discipline Requirement or Elective	9

Fourth Semester 6 credits

Discipline Requirements or Electives	6
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LBC Requirement

One Learning Beyond the Classroom (LBC) course or noncredit experience must be completed at EMU. Consult College of Business advisor for options.

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Additional Information:

1. Each institution will determine the satisfaction of their individual program and degree requirements. Both institutions agree to accept transferable courses from each other and from other regionally accredited institutions. WCC courses indicated with an * are required for EMU's BBA with any Business Major. Substitutions for these courses must be approved by the EMU program coordinator.
2. Students with the MTA endorsement on their community college transcript have satisfied EMU's General Education Core Requirements and will be required to complete only the General Education Application Requirements of one "Perspectives on a Diverse World" course, one "Learning Beyond the Classroom" experience, and a "Writing Intensive" course in the major. The Perspectives on a Diverse World requirement may be transferred to EMU.
To use the Michigan Transfer Agreement (MTA), students must have an official community college transcript, with the "MTA Satisfied" endorsement sent to EMU's Admissions Office. Students who do not have "MTA Satisfied" on their community college transcript, will be required to satisfy EMU's general education requirements as applied to transfer students. The MTA may be completed after admission to EMU, however, students should inform their advisors or they may be advised to complete additional courses for the general education program. If already on the transcript, the MACRAO designation will be accepted at EMU after August 2019.
3. Only courses with a grade of "C" or better (2.0 on a 4.0 scale) will be accepted for transfer to either institution.
4. Under this agreement, EMU will waive the 60-hour rule and require that a minimum of 42 credit hours must be completed in EMU courses, with at least 15 hours in the program at the 300-level or above. Of the last 30 hours completed before graduating, a minimum of 10 credit hours must be in courses offered by EMU. A minimum of 120 credit hours, completed in-residence or accepted in transfer, is required for graduation.
5. Students must satisfy all admission requirements at the time of application for admission to EMU, including submitting transcripts from all previously attended colleges. WCC students will receive equal consideration with other students for course registration and financial aid.
6. To be admitted to the COB, students must have completed all 12 pre-admission courses and have an EMU gpa of a 2.5 or higher. Students that have completed all of the pre-admission business foundation courses except DS 265 or DS 251 will need to successfully complete DS 265 or DS 251 in his/her first semester at EMU. Students missing pre-admission business foundation courses beyond DS 265 or DS 251 should consult with an EMU advisor to plan how to complete those courses.
7. Students are encouraged to contact EMU's Undergraduate Admissions Office before applying to EMU. To facilitate advising and the evaluation of transcripts, bring a copy of this articulation guide to all advising sessions.

Review and Renewal Date: September 1, 2025 until August 31, 2028.

This is a renewal of an agreement made in 1996 and renewed in September 2003, 2006, 2009, 2012, 2015, 2019, and 2022. This agreement is consistent with the 2024-2025 catalog. **Students have until summer 2033 to graduate from Eastern Michigan University following this agreement.** In the event that a student does not complete the program within seven years, they may be required to have their credits reevaluated using the requirements of the current articulation guide.

Contacts:

Washtenaw Community College
 Advising
 Second Floor Student Center
 734.677.5102; advising@wccnet.edu

Eastern Michigan University
 Undergraduate Admissions
 Student Center Suite 220
 734.487.6453; transfer_admissions@emich.edu
[Schedule an appointment](#)

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Discipline Requirements

Accounting

ACC 296	The Accounting Cycle and Profession	3
ACC 340	Intermediate Accounting	3
ACC 342	Managerial Cost Accounting	3
ACC 344	Income Tax Accounting I	3
ACC 356	Accounting Information Systems	3
ACC 496W	Financial Management and Controllorship	3
Restricted Electives		6
Total Credits		24

Accounting Information Systems

ACC 296	The Accounting Cycle and Profession	3
ACC 340	Intermediate Accounting	3
ACC 342	Managerial Cost Accounting	3
ACC 344	Income Tax Accounting I	3
ACC 356	Accounting Information Systems	3
ACC 496W	Financial Management and Controllorship	3
ACC 548	Information Systems	3
IS 247	Intro to Web Application Development	3
IS 315	Object-Oriented Application Development	3
IS 320	Business Data Comm & Info Security	3
IS 380	Data and Info Management (or ACC 510)	3
Total Credits		33

Computer Information Systems

IS 247	Intro to Web Application Development	3
IS 320	Business Data Comm & Info Security	3
IS 380	Data and Info Management (or ACC 510)	3
IS 417	Systems Analysis and Design	3
IS 425	IS Project and Risk Management	3
IS 449W	IS Strategy, Management & Acquisition	3
Restricted Electives		9
Total Credits		30

Economics

ECON 310	Economic Statistics	3
ECON 411	Intermediate Macroeconomic Analysis	3
ECON 412	Intermediate Microeconomic Analysis	3
ECON 415	Introduction to Econometrics	3
ECON 491W	Research Seminar in Economics	3
Restricted Electives		9
Total Credits		24

Entrepreneurship

MGMT 384	Human Resource Management	3
MGMT 388	Intro to Entrepreneurship	3
MGMT 480W	Management Responsibility & Ethics	3
MGMT 481	Managing the Entrepreneurial Venture	3
MGMT 488L2	Field Studies in Entrepreneurship	3
Marketing Requirement		3
Restricted Electives		6
Total Credits		24

Finance

FIN 354	Investments	3
FIN 355	Financial Modeling	3
FIN 358	Financial Statement Analysis	3
FIN 359	Intermediate Financial Management	3
FIN 450W	Problems in Financial Management	3
Restricted Electives		9
Total Credits		24

Financial Planning and Wealth Management

ACC 350	Tax Management and Planning	3
FIN 354	Investments	3
FIN 456	Wealth Management	3
FIN 470	Principles of Retirement Planning	3
FIN 471	Risk Mitigation and Insurance Strategies	3
FIN 472	Estate Planning and Wealth Transfer	3
FIN 473W	Financial Plan Development	3
PHIL 221	Business Ethics	3
SWRK 222	Social Welfare Policies and Services	3
Total Credits		27

General Business

MGMT 384	Human Resource Management	3
MGMT 388	Intro to Entrepreneurship	3
MGMT 460	Management Skills	3
MGMT 480W	Management Responsibility & Ethics	3
Restricted Electives		12
Total Credits		24

Management

MGMT 384	Human Resource Management	3
MGMT 460	Management Skills	3
MGMT 480W	Management Responsibility & Ethics	3
MGMT 481	Managing the Entrepreneurial Venture	3
MGMT 486	Organizational Change & Team Building	3
Concentration: Human Resource Mgmt or Management		9
Total Credits		24

Marketing

MKTG 261	Contemporary Selling	3
MKTG 365	Consumer Behavior	3
MKTG 368W	Marketing Strategy	3
MKTG 470	Marketing Research	3
MKTG 475	Marketing Planning & Management	3
Concentration Courses		9
Total Credits		24

Supply Chain Management

IB 210	Fundamentals of Global Business	3
SCM 380	Introduction to Supply Chain Management	3
SCM 385	Logistics	3
SCM 386	Purchasing and Supply Management	3
SCM 465W	Global Supply Chain Management	3
Restricted Electives		12
Total Credits		27

International Business

IB 210	Fundamentals of Global Business	3
IB 380	International Business Ethics	3
MGMT 492	Managing World Business Communication	3
IB 375	Doing Business in Countries	3
Study Abroad Perspective		3
Functional Requirement		21-33
International Business Electives		6
Total Credits		42-54