



## TRANSFER ARTICULATION AGREEMENT

LIBI's A.O.S. in Accounting to  
MERCY COLLEGE's B.S. in General Accounting



Below is chart of a Suggested Sequence of Courses for an A.O.S in Accounting at the Long Island Business Institute. The final number of credits transferred depends on the student's grade. Mercy College will accept up to 61 credits.

	LIBI SUGGESTED SEQUENCE OF COURSES	CREDITS	MERCY COLLEGE EQUIVALENT COURSES	CREDITS
SEMESTER 1	ACC100 Principles of Accounting I	3	ACCT120 Introduction to Financial Accounting	3
	BUS188 Introduction to Business	3	ECON120 World Economics	3
	CTC101 Critical Thinking	1		
	ENG106 College English I	3	ENGL109 Fundamentals of Exposition	3
	FRS100 Freshman Seminar	1		
	ILR101 Introduction to Information Literacy & Research Methods	1		
	COM100 Introduction to Computers	3		
SEMESTER 2	ACC101 Principles of Accounting II	3	Open Elective	3
	BUS100 Business Legal Concepts & Terminology	3	LAWS120 Business Law I	3
	BUS197 Business Mathematics	3	MATH114	3
	ADM100 Administrative Management	3		
	SPE100 Speech Communication	3		
SEMESTER 3	ACC202 Intermediate Accounting I	3	ACCT121 Introduction to Management Accounting	3
	BUS102 Customer Service Management	3		
	BUS198 Business Communications	3	Open Elective	3
	CAC205 Computerized Accounting	3	Open Elective	3
	ENG207 College English II <i>or</i>	3	ENGL110 Elements of Exposition (for ENG208 only)	3
	ENG208 The Contemporary American Short Story			
NET100 Internet	1	Open Elective	1	
SEMESTER 4	ACC203 Intermediate Accounting II	3	Open Elective	3
	ACC209 Income Tax	3	Open Elective	3
	PCD200 Professional Career Development & Management	3		
	PSY104 Introduction to Psychology	3	PSYN101 Introduction to Psychology	3
	Elective(s)	3		
<b>Total Credits Required for A.O.S Degree</b>		<b>61</b>	<b>Total Credits Accepted from A.O.S Degree</b>	<b>40</b>

Mercy College also recognizes **KBD104, DOW100, MSE113, ACC207, MWW, ACC208** and **ACPI15** as valid credits for the B.S. in General Accounting.