ARTICULATION AGREEMENT

Between the

Associate in Science Degree
In Accounting
of

Northern Essex Community College

and the

UNIVERSITY OF MASSACHUSETTS LOWELL

March 2014
This articulation agreement has been established between Northern Essex Community College and the University of Massachusetts Lowell, Manning School of Business. This agreement was developed with the intent of facilitating the transfer process from Northern Essex Community College (NECC) to the University of Massachusetts Lowell. These agreements will serve as a guideline for those who desire to transfer from Northern Essex Community College into the Bachelor of Science in Business Administration with a concentration in Accounting in the Manning School of Business at the University of Massachusetts Lowell.

Students completing the AS Accounting degree program at Northern Essex Community College, in accordance with the minimum standards as set in this agreement by the Manning School of Business at the University of Massachusetts Lowell, will be admitted to that department at the University of Massachusetts Lowell as juniors. Such students will qualify for all the benefits of the Mass Transfer. Students who do not meet the aforementioned minimum standards will be considered for admission to the University of Massachusetts Lowell on a case-by-case basis.

OBJECTIVES:
1. To encourage the transfer of qualified students from Northern Essex Community College to the University of Massachusetts Lowell.
2. To award academic credit for courses completed at Northern Essex Community College that meet the terms of the Associate in Science degree as stated in this agreement for transfer to the Bachelor of Business Administration Degree at the University of Massachusetts Lowell.
3. To provide effective and concise guidelines for students seeking to transfer to the University of Massachusetts Lowell. Students will have accurate and clear information regarding the transfer of their coursework from NECC to the Bachelor’s Degree at the University of Massachusetts Lowell.

TERMS OF THE TRANSFER ARTICULATION AGREEMENT:
1. The University of Massachusetts Lowell guarantees the acceptance of students who complete the Accounting Associate degree program at Northern Essex Community College with an overall GPA of 2.5 or higher to the Bachelor of Business Administration.

2. The University of Massachusetts Lowell guarantees the transfer of credit as stipulated in the attached Programs of Studies. This agreement assumes the completion of the Associate Degree and completion of the courses listed on the attached Program of Study. The University of Massachusetts Lowell may require that 50% of the major is completed in residence; a minimum total of 120 credits must be completed to earn a Bachelor of Business Administration. The University of Massachusetts Lowell may accept courses taken beyond the Associate Degree (60 credits); however, students are encouraged to contact the transfer advisor at the University of Massachusetts Lowell’s Manning School of Business for approval.

3. Northern Essex Community College transfer students will be subject to all general education requirements of the University of Massachusetts Lowell as set forth in the University of Massachusetts Lowell catalog. Students meeting
the requirement of the Mass Transfer Block will be exempt from 35 credits of University general education requirements, but will be required to meet any specific Manning School of Business general education requirements. Meeting the Mass Transfer Compact requires AS Accounting students to take 3 additional credit hours in Behavioral and Social Science and 6 additional credit hours in Humanities and Fine Arts, beyond the requirements of the AS Accounting Degree.

4. This document is based upon the evaluation of course descriptions presented to the University of Massachusetts Lowell. Courses as listed in this agreement will transfer to the University of Massachusetts Lowell provided a grade of "C"- or higher has been earned. When appropriate, the requirements of the Mass Transfer Compact will be honored.

5. Northern Essex Community College students interested in participating in this agreement should be advised to take suggested liberal arts courses. These courses are required at the University of Massachusetts Lowell and students are advised to complete them as part of their Associate Degree.

This agreement shall remain in effect for a period of three years from the date listed below, with the provision that the terms specified herein will continue to apply to students admitted from Northern Essex Community College's Associate in Science Accounting degree program within one year of the expiration of the agreement. Each institution agrees to provide timely notice to the other in the event of any modification to the curriculum that might affect compatibility for admission and transfer of coursework. This agreement may be subject to change, with notification, if curriculum requirements change at either institution. Students admitted to the Northern Essex Community College's Associate in Science degree program prior to such notification shall be admitted to the University of Massachusetts Lowell on the basis of this agreement. This agreement is conditional upon the Accounting Department maintaining its' program approval from the Massachusetts Board of Higher Education.
Signatures

Northern Essex Community College

Lance A. Glaccum, Ph. D
President
5/16/14

William Heineman, Ed. D.
Vice President, Academic Affairs and
Enrollment Services

University of Massachusetts Lowell

Martin T. Meehan
Chancellor

Ahmed Abdelal Ph.D.
Provost

Kathryn Carter
Dean
Manning School of Business

Frank Andrews
Associate Dean
Manning School of Business

Grace Y. A. Young, MSW
Dean, Academic Support Services,
Articulation and Transfer
5/10/14

Gerald J. Durkin
Associate Dean of Enrollment,
Director, Transfer Admissions
<table>
<thead>
<tr>
<th>NECC Course Requirements</th>
<th>UMass Lowell Equivalent</th>
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</thead>
<tbody>
<tr>
<td><strong>AS in Accounting</strong></td>
<td><strong>BS in Business Administration (Accounting)</strong></td>
</tr>
<tr>
<td>ACC 101 Intro Accounting I</td>
<td>60.199 Accounting 100 Elective</td>
</tr>
<tr>
<td>ACC 101 Intro Accounting II</td>
<td>60.201 Accounting/Financial</td>
</tr>
<tr>
<td>ACC 201 Intermediate Accounting I</td>
<td>* 60.301 Intermediate Accounting I OR 60.299 Accounting 200 level Elective* see note</td>
</tr>
<tr>
<td>*ACC201 transfer as 60.301 if grades in both ACC 201 and ACC 202 are B or better.</td>
<td></td>
</tr>
<tr>
<td>ACC 202 Intermediate Accounting II</td>
<td>60.299 Accounting 200 level elective</td>
</tr>
<tr>
<td>ACC 203 Managerial Accounting</td>
<td>60.202 Accounting/Managerial</td>
</tr>
<tr>
<td>ACC 204 Tax Accounting</td>
<td>60.199 Accounting 100 level elective</td>
</tr>
<tr>
<td>ACC 205 Computerized Accounting Sys</td>
<td>63.201 Comp Tech &amp; Business Appl</td>
</tr>
<tr>
<td>BUS 101 Intro Business</td>
<td>63.201 Comp Tech &amp; Business Appl</td>
</tr>
<tr>
<td>BUS 211 Business Law I</td>
<td>MGT 150 Introduction to Business</td>
</tr>
<tr>
<td>CIS 110 Computer Applications CIS 112 &amp; CIS 113 = 63.201</td>
<td>NO Transfer Credit to Day School</td>
</tr>
<tr>
<td>COM 111 Public Speaking</td>
<td>42.199 English 100 elective</td>
</tr>
<tr>
<td>ENG 101 English Comp I</td>
<td>42.101 College Writing I</td>
</tr>
<tr>
<td>ENG 102 English Comp II</td>
<td>42.102 College Writing II</td>
</tr>
<tr>
<td>MAT 120 College Algebra OR MAT 130 College Algebra &amp; Trig</td>
<td>92.121 Management Precalculus</td>
</tr>
<tr>
<td>MAT 125 Statistics</td>
<td>92.283 Intro Statistics</td>
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<tr>
<td>MKT 210 Principles of Marketing</td>
<td>62.201 Marketing Principles</td>
</tr>
<tr>
<td>PSY 101 Intro Psychology</td>
<td>47.101 Intro to Psychology</td>
</tr>
<tr>
<td>SOC 101 Intro Sociology</td>
<td>48.101 Intro to Sociology</td>
</tr>
<tr>
<td>Economics Elective UMASS Lowell recommends: ECO 201 Micro Economics OR ECO 202 Macro Economics</td>
<td>49.201 Economics I (Microeconomics) 49.202 Economics II (Macroeconomics)</td>
</tr>
<tr>
<td>Science Elective</td>
<td>Natural Science</td>
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<tr>
<td>Free Elective UMASS Lowell recommends: MAT 171</td>
<td>92.122 Management Calculus</td>
</tr>
<tr>
<td>Calculus for Bus/Soc/LS</td>
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</tbody>
</table>

**NOTE:**
- Students should be strongly advised to meet the “MASS Transfer Block” in addition to graduating with this Associate Degree +
- In the column next to the course names at UML appear the new course prefixes and numbers effective on September 26, 2014
- Students should also take all three MATH courses if possible: MAT 120 or MAT 130 and MAT 125 and MAT 171. These are **ALL Required** in the Manning School of Business at UML.
MASSTransfer Block

<table>
<thead>
<tr>
<th>Credits</th>
<th>Subject Areas</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Behavioral and social sciences</td>
<td>Courses may be in either subject area.</td>
</tr>
<tr>
<td>9</td>
<td>Humanities and fine arts</td>
<td>Courses may be in either subject area.</td>
</tr>
<tr>
<td>7</td>
<td>Natural or physical science</td>
<td>Must include at least one course with a lab.</td>
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<tr>
<td></td>
<td></td>
<td>UMass Lowell requires two Lab sciences.</td>
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<tr>
<td>6</td>
<td>English composition/writing</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Mathematics/quantitative reasoning</td>
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Recommended List (Not Exhaustive)

BUSINESS
4) Business elective:
   ACC 203 Managerial Accounting  60.202 (MIST.201/202) Accounting/Managerial
   BUS 105 Managerial Business Com  66.210 (MGMT.210) Professional Comm

SOCIAL SCIENCES
1) Economics
   ECO 201 Micro Economics  49.201 Economics I
   ECO 202 Macro Economics  49.202 Economics II

2) History elective:
   HIS 111 Western Civilization I or 43.105 West Civ I
   HIS 112 The Modern World  43.106 The Modern World

3) Political Science elective:
   GOV 101 Intro to Amer. Politics  46.101 Intro Amer Politics
   GOV 102 Intro to Political Science  46.101 (same as above)

FINE ARTS & HUMANITIES
4) Arts and Humanities Electives: Approved ART or Theatre Electives
   LIT 201 American Literature I  42.294 Hist of Amer Lit
   LIT 203 African American Literature  42.299 Literature Gen Ed
   LIT 213 Shakespeare  42.267 Intro to Shakespeare
   LIT 221 Western Literature I  42.201 Gr. Books Antiquity
   LIT 223 The Bible as Literature  42.250 Bible as Lit
   LIT 262 Literature: Poetry  42.211 Poetry
   LIT 263 Literature: The Short Story  42.212 Short Story
   LIT 264 Literature: The Novel  42.202 Great Books Modern
   PHI 101 Intro Philosophy  45.201 Intro to Philosophy
   PHI 110 Intro to Ethics  45.203 Intro to Ethics

MATH
5) Mathematics electives:
   MAT 171 Calculus I for Bus/Soc/Life Sci  92.122 Management Calc

6) Science Elective:
   Take Any 4 credit Science Elective (must transfer as a science course)

7) Additional Science or Tech Elective to meet General Educational Requirement
   Take any additional 3 credit science course or Technology course – either
course MUST be transferrable to the DAY School