



## Transfer Articulation Guide (TAG)

3+1 Accounting - Bachelor of Business Administration (B.B.A.)

Guide effective August 10, 2022, Revised September 2025



|  |                                     |               |          |   |                                     |               |          |              |
|--|-------------------------------------|---------------|----------|---|-------------------------------------|---------------|----------|--------------|
| Student Name:  |                                     |               |          |   |                                     |               |          |              |
| Associate Degree:  |                                     |               |          |   |                                     |               |          |              |
| <b>DELTA COLLEGE - GENERAL EDUCATION</b>   | <b>Northwood Course Equivalency</b> | <b>Credit</b> | <b>✓</b> | <b>DELTA COLLEGE MAJOR / ELECTIVES</b>  | <b>Northwood Course Equivalency</b> | <b>Credit</b> | <b>✓</b> |              |
| <b>American Government</b> - select from: <b>POL 103, 105, 212, 215, 220, 221, 223, 225, 228</b>             | Political Science                   | 3 or 4        |          | <b>ACC 215</b> Federal Tax Accounting   | ACC 3400                            | 3             |          |              |
| <b>COM 112</b> Fund. of Oral Comm. (preferred)<br><b>-OR- COM 114</b> Interpersonal Comm.                    | SPC 2050                            | 3             |          | <b>ACC 219</b> Data Skills for Accounting   | sub 3000<br>ACC Elective            | 3             |          |              |
| <b>ENG 111</b> College Composition (preferred) <b>-OR- OAT 151</b> Business Communication                    | ENG 1150                            | 3             |          | <b>ACC 227</b> Intermediate Accounting I  | ACC 3110                            | 4             |          |              |
| <b>ENG 112</b> College Composition (preferred) <b>-OR- OAT 152</b> Business Communication                    | ENG 1200                            | 3             |          | <b>ACC 228</b> Intermediate Accounting II   | ACC 3115                            | 4             |          |              |
| <b>MTH 120</b> Finite Math <b>-OR-</b> higher level <b>Math</b>  | MTH 1100 or higher                  | 3 or 4        |          | <b>ACC 233</b> Managerial Cost Accounting   | ACC 3120                            | 3             |          |              |
| <b>MTH 208 -OR- MTH 209</b> Elementary Statistics  | MTH 2310                            | 3 or 4        |          | <b>Electives</b> (200 level or higher) ACC 214, ACC 220, ACC 229, ACC 230, ACC 285 and LW 220, LW 221 or any LWA class recommended. | Electives                           | 6-11          |          |              |
| <b>Natural Science</b> - select a course with lab from: <b>AST, BIO, CHM, GLG, PHY, PSC</b>                  | Natural Science                     | 4 or 5        |          |   |                                     |               |          |              |
| <b>Psychology</b> , or <b>Sociology</b> , (or <b>Humanities</b> -see advisor) <b>Elective</b>                | PSY, SOC or HUM                     | 3             |          |   |                                     |               |          |              |
| <b>Western Civilization</b> (preferred) <b>-OR- U.S. History</b> - select one: <b>HIS 111, 112, 221, 222</b> | History                             | 3 or 4        |          |   |                                     |               |          |              |
| <b>General Education Required</b>  |                                     | <b>28-33</b>  |          | <b>Delta College Major / Electives Required</b>   |                                     |               |          | <b>23-28</b> |
| <b>COMMON PROFESSIONAL CORE</b>  |                                     |               |          | <b>NORTHWOOD UNIVERSITY 4TH YEAR COURSEWORK</b>   |                                     |               |          |              |
| <b>ACC 211</b> Principles of Financial Accounting  | ACC 2410                            | 4             |          | <b>ACC 3500</b> Accounting Information Systems (Prerequisite: ACC 2415)   |                                     | 3             |          |              |
| <b>ACC 212</b> Principles of Managerial Accounting   | ACC 2415                            | 4             |          | <b>ACC 4010</b> Auditing (Prerequisite: ACC 3115 & ACC 3500)  |                                     | 3             |          |              |
| <b>ACC 235</b> Financial Management  | FIN 3010 SUB<br>FIN 3210            | 3             |          | <b>ACC 4040</b> Governmental & Nonprofit Accounting (Prerequisite: ACC 3115)  |                                     | 3             |          |              |
| <b>CST 133</b> Computer Concepts (preferred)<br><b>-OR- CST 134</b> Micro Computers                          | MIS 1500                            | 3 or 4        |          | <b>ACC 4220</b> Advanced Accounting (Prerequisite: ACC 3115)  |                                     | 3             |          |              |
| <b>ECN 221</b> Principles of Macroeconomics  | ECN 2220                            | 4             |          | <b>ACC Elective</b> (3000/4000 level)   |                                     | 3             |          |              |
| <b>ECN 222</b> Principles of Microeconomics  | ECN 2210                            | 4             |          | <b>ECN 4010</b> Economics of Public Policies (Prerequisites: ECN 2210, and 60 credits.)   |                                     | 3             |          |              |
| <b>MGT 243</b> Principles of Marketing   | MKT 2080                            | 3             |          | <b>MGT 4250</b> Organizational Behavior (Prerequisite: MGT 2300)  |                                     | 3             |          |              |
| <b>MGT 245</b> Principles of Management  | MGT 2300                            | 3             |          | <b>MGT 4800</b> Strategic Planning (Prerequisites: 90 credits, MGT 2300, FIN 3010/3210)   |                                     | 3             |          |              |
| <b>MGT 251</b> Business Law I  | LAW 3000 SUB<br>LAW 3025            | 3             |          | <b>PHL 4100</b> Philosophy of the American Enterprise (Prerequisite: ECN 2210, ECN 2220, 90 credits)                                |                                     | 3             |          |              |
| <b>PHL 213</b> Introduction to Ethics (preferred)<br><b>-OR- PHL 203</b> Business Ethics                     | PHL 3100                            | 3             |          | <b>Choice Elective</b> (3000/4000 level)  |                                     | 3             |          |              |
|  |                                     |               |          | <b>Total Delta College Credits Required</b>   |                                     | <b>90</b>     |          |              |
|  |                                     |               |          | <b>Total Northwood University Credits Required</b>  |                                     | <b>30</b>     |          |              |
| <b>Common Professional Core Required</b>   |                                     | <b>34-35</b>  |          | <b>B.B.A. Total Credits Required</b>  |                                     | <b>120</b>    |          |              |

### Requirements of transfer agreement:

- Completion of an associate's degree from Delta College as shown by official transcripts (additional Delta College courses may be required - see advisor).
- Completion of all coursework as shown above.
- A minimum of 120 credit hours are needed to obtain a B.B.A. from Northwood University.
- A minimum of 30 credit hours must be completed with Northwood University.
- All transfer coursework must be college-level; remedial coursework is not considered college-level.
- Students may incorporate additional minors or majors, but this will involve additional coursework; please see a Northwood University advisor.

The Accounting program prepares graduates to sit for the Certified Public Accountant (CPA) examination in most states, and to begin a career in public or corporate accounting. Additional credit hours may be required for CPA licensure and licensure requirements vary by state. Students are strongly encouraged to research the licensure requirements within the state they will be testing. The state boards make the final determination of courses that count towards CPA exam eligibility. To locate a state board of accountancy, please visit <http://nasba.org/stateboards/>.

Northwood University is devoted to continuous improvement and reserves the right to revise all curriculum guides or academic programs. To fulfill graduation requirements, students are to complete the curriculum guide that is in effect at the time they are enrolled at Northwood University.

I have read and agree to the provisions of this transfer agreement. I will meet with the Northwood Representative if I have any questions.

Signature (Student): \_\_\_\_\_ Date: \_\_\_\_\_

Northwood Representative: \_\_\_\_\_ Date: \_\_\_\_\_

09/03/25