

FERRIS STATE UNIVERSITY

ACCOUNTANCY ARTICULATION AGREEMENT AND TRANSFER GUIDE FOR NORTHWESTERN MICHIGAN COLLEGE

Ferris Program: Accountancy

Degree Type: Bachelor of Science

Ferris College: College of Business

Transfer School: Northwestern Michigan College (NMC)

Consortium Eligible: Yes

Articulation Agreement: Yes

Total Credits Required: 120-121

Catalog Year: 2025-2026

The effective dates of this Articulation Agreement are August 1, 2025 to August 1, 2028. This agreement provides a transfer pathway from NMC Associate in Science and Arts (ASA) in Accountancy into Ferris Bachelor of Science in Accountancy.

GENERAL EDUCATION REQUIREMENTS – 40 Credits Required

Students 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 and 1 course with the U.S. Diversity attribute.

Visit the Ferris State [general education page](#) for more information.

Communication Competency

Ferris Course	Ferris Course Title	Ferris Credit Hours	Transfer Course
COMM 121	Fundamentals of Public Speaking	3	COM 111
ENG 150	English 1	3	ENG 111
ENGL 250	English 2	3	ENG 112
ENGL 325	Advanced Business Writing	3	No Equivalent

Quantitative Literacy Competency

Requirements for Quantitative Literary Competency can be met with the following:

- Official Pre-2016 Math SAT Score of 560 or Higher
- Official Post-2016 Math SAT Score of 580 or Higher
- Official Math ACT Score of 24 or Higher

Ferris Course	Ferris Course Title	Ferris Credit Hours	Transfer Course
MATH 114	Quantitative Reasoning for Professionals 2	4	MTH 120

Natural Sciences Competency

Two courses are required with a minimum of 6 credits: must have at least one lab course.

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Ferris Course	Ferris Course Title	Ferris Credit Hours	Transfer Course
Varies	Natural Sciences Electives	6	Varies

Culture Competency

Three courses are required with a minimum of 9 credits: must be from two different disciplines and have at least one at FSU 200 level or higher course, and have no more than 5 credits from Culture Competency Activities.

Ferris Course	Ferris Course Title	Ferris Credit Hours	Transfer Course
Varies	Culture Electives	9	Varies

Self and Society Competency

Three courses are required with a minimum of 9 credits: must be from two different disciplines and have at least one at FSU 200 level or higher course.

Ferris Course	Ferris Course Title	Ferris Credit Hours	Transfer Course
ECON 201	Principles of Microeconomics	3	ECO 202
ECON 202	Principles of Macroeconomics	3	ECO 201
Varies	Self and Society Elective	3	Varies

COLLEGE REQUIREMENTS – 80 Credits Required

Business Core Requirements

30 Credits Required. These courses are used to calculate the core 2.00 GPA requirement.

Ferris Course	Ferris Course Title	Ferris Credit Hours	Transfer Course
ACCT 201	Principles of Financial Accounting	3	ACC 121
ACCT 202	Principles of Managerial Accounting	3	ACC 123
STQM 260	Introduction to Statistics	3	MTH 131
MGMT 301	Applied Management	3	MGT 241
BLAW 321	Contracts and Sales	3	No Equivalent
MKTG 321	Principles of Marketing	3	MKT 201
MGMT 370	Quality and Operations Management	3	No Equivalent
FINC 322	Financial Management 1	3	No Equivalent

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Ferris Course	Ferris Course Title	Ferris Credit Hours	Transfer Course
ISYS 321	Business Information Systems	3	No Equivalent
BUSN 499	Integrating Experience	3	No Equivalent

Accountancy Major Requirements

36 Credits Required. These courses are used to calculate the core 2.00 GPA requirement.

Ferris Course	Ferris Course Title	Ferris Credit Hours	Transfer Course
ACCT 310	Intermediate Accounting 1	3	ACC 221
ACCT 312	Intermediate Accounting 2	3	ACC 222
ACCT 321	Cost Accounting 1	3	ACC 223
ACCT 350	Federal Income Tax-Individual	3	No Equivalent
ACCT 410	Advanced Accounting	3	No Equivalent
ACCT 431	Accounting Systems and Controls 1	3	No Equivalent
ACCT 441	Auditing	3	No Equivalent
ACCT 450	Federal Income Tax-Corporate	3	No Equivalent
Choose 4 of 8 ACCT 332	Advanced Managerial Accounting	3	No Equivalent
Choose 4 of 8 BLAW 322	Commercial Law and Transactions	3	No Equivalent
Choose 4 of 8 ACCT 370	Forensic Accounting	3	No Equivalent
Choose 4 of 8 ACCT 372	Forensic Accounting 2	3	No Equivalent
Choose 4 of 8 ACCT 414	Financial Accounting Theory	3	No Equivalent
Choose 4 of 8 ACCT 461	Government Accounting	3	No Equivalent
Choose 4 of 8 Varies	Business Elective (300 Level or Higher)	6	Varies

Additional Requirements

14 Credits Required. An internship is highly recommended for one of the Free Elective courses. Credits over 120 can be applied to the 150 hours. These courses are not used to calculate the major 2.00 GPA requirement.

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Ferris Course	Ferris Course Title	Ferris Credit Hours	Transfer Course
ISYS 105	Introduction to Microcomputer Systems and Software	3	CIT 100
(Choose 1 of 4) COMM 221	Small Group Decision Making	3	No Equivalent
(Choose 1 of 4) COMM 251	Argumentation and Debate	3	No Equivalent
(Choose 1 of 4) COMM 332	Persuasive Speaking	3	No Equivalent
(Choose 1 of 4) COMM 336	Technical and Professional Presentation	3	No Equivalent
Varies	Free Elective	8	Advisor Approval

PROGRAM CONTACT INFORMATION

College of Business

Accountancy, Finance, & Info Systems Department

(231) 591-2434

AFIS@Ferris.edu

Ferris Statewide - Northwestern Michigan College

(231) 995-1734

FerrisNorth@Ferris.edu

ADMISSION REQUIREMENTS

New Student Admission Requirements

- 2.50 High School GPA (on a 4.00 scale)
- SAT Scores Two of the Three Criteria:
 1. ERW SAT score of 450 or higher.
 2. Math SAT score of 500 or higher. Placement in MATH 109 or 110 will be considered (Math SAT score of 480 or higher).
 3. Composite SAT of 900 or higher.
- ACT Scores Two of the Three Criteria:
 1. English ACT score of 16 or higher.
 2. Math ACT score of 19 or higher.
 3. Reading ACT score of 19 or higher.

Transfer Student Admission Requirements

- Combined college or university GPA of 2.35 (on a 4.00 scale) from all institutions attended. GPA based on completion of 12 transferable semester credit hours or more.
- The degree completion program at a statewide & online location requires 48 transferable semester credits to be admitted.
- Transfer equivalency for Ferris State University's ENGL 150 or placement during the first semester at Ferris State University which would require an English ACT score of 16 or higher; or ERW SAT score of 450 or higher; or English Accuplacer score of 6 or higher.

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- Transfer equivalency for Ferris State University's MATH 114 or 115 or placement during the first semester at Ferris State University which would require a Math ACT score of 19 or higher; Math SAT of 500 or higher; or Math Accuplacer scores: Elementary Algebra score 75 or higher and College Level Math 0 to 49.

MORE INFORMATION

To fulfill the residency requirement for a bachelor's degree a student must earn a minimum of 30 credits from Ferris State University.

Steps to Apply

- Complete your [free application](#).
- Submit official transcripts
 - Submit official transcripts from every school attended to Transfer@Ferris.edu
 - Or mail to:
Ferris State University Admissions Office
1201 S. State St., CSS 201
Big Rapids, MI 49307
- Submit test scores (if required)
 - ACT Scores; go to the [ACT website](#) - Ferris State University School Code: 1994
 - SAT, CLEP and AP Scores; go to the [College Board website](#) - Ferris State University School Code: 1222

Advising Notes

It is recommended that potential applicants meet with an advisor to review the degree, course schedule, transfer policies and have any questions answered prior to completing an application. Ferris accepts transfer courses in which the student earned a letter grade of "C" or better. Additional policies such as the Ferris Sunset and Residency Requirement should be discussed with a Ferris advisor. 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 coursework may reduce the chance of completing a course that will not apply toward the selected degree. Students must work with their Ferris advisor to declare a Minor or Concentration and for the selection of Directed Electives.

Once admitted, students are required to complete an orientation and should continue to meet with an advisor as they work toward graduation.

To schedule an appointment or for additional transfer resources and policies see our [Transfer Resource page](#).

*Indicates an approved Ferris course substitution

Reverse Transfer Agreement

Ferris has reverse transfer agreements with several Michigan Community Colleges. Under such agreement, Ferris will provide your official University transcript to a partner school you have attended, so that they may grant you an associate or bachelor's degree upon completion of sufficient and appropriate credit hours from both institutions. In turn, the degree-granting institution will provide Ferris with an updated transcript reflecting the newly earned credential.

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

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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.

Transfer Equivalencies Tools

The transfer equivalencies link is located in the Transfer Resources section at transfer.ferris.edu.

Disclaimer

Transfer guides are not intended to be a contract with Ferris. The information in this guide is subject to change and is aligned with the catalog year listed above. Students should contact their community college and/or Ferris to keep informed of changes. Students' final responsibility for verifying all transfer information lies with the student. Please refer to the [Ferris catalog](#) for the most current curriculum.

Partners may contact the Office of Transfer and Secondary School Partnerships with questions or updates at TransferGuidesArticulations@Ferris.edu.

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ARTICULATION AGREEMENT WITH NORTHWESTERN MICHIGAN COLLEGE (NMC): ACCOUNTANCY

Original Signed Articulation Agreement

The original signed document is on file with the Office of Extended and International Operations. To request a copy, please contact the office at transferguidesarticulations@ferris.edu.

This Agreement may be executed in counterparts, each of which shall be considered an original. Together, all counterparts shall be deemed to be a single and same agreement. A signed copy of this Agreement delivered via mail, email, or other electronic transmission shall have the same legal effect as the delivery of an original signed copy.

Indemnification

To the extent permitted by law, **Ferris State University** and **Northwestern Michigan College (NMC)** 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 omissions on the part of either institution or any of their employees.

Articulation Agreement Effective Dates:

This Agreement shall commence as of August 1, 2025, 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



John Kinuthia, PhD
Department Chair
Accountancy, Finance & Information Systems (AFIS)
College of Business (COB)



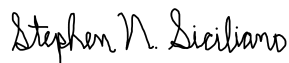
[Linda M Goulet \(Sep 10, 2025 16:53:11 EDT\)](#)

Linda Goulet, DBA
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