

December 2013

This program plan outlines how students can transfer from the **Long Island Business Institute's (LIBI) AOS in Accounting** program to the **Excelsior College BS in Business/Accounting** program. Upon completion of the **LIBI degree**, the following credits will apply for students enrolling in **Excelsior's BS in Accounting (NYS CPA Track)**.

Long Island Business Institute Credits	Semester Hours	Excelsior College Requirements	Semester Hours
ACC 100 Principles of Accounting I	3	Financial Accounting	3
ACC 101 Principles of Accounting II	3	Managerial Accounting	3
ACC 202 Intermediate Accounting I	3	Intermediate Accounting I	3
ACC 203 Intermediate Accounting II	3	Intermediate Accounting II	3
ACC 209 Income Tax	3	Taxation I (Individual)*	3
ADM 100 Administrative Management	3	Management Core	3
BUS 100 Business Legal Concepts & Term.	3	Business Law	3
BUS 102 Customer Service Management	3	Business Elective	3
BUS 188 Introduction to Business	3	Business Elective	3
BUS 197 Business Mathematics	3	Additional Credit	3
BUS 198 Business Communications	3	Humanities Elective	3
CAC 205 Computerized Accounting	3	Computer Science (CPA Track)	3
COM 100 Introduction to Computers	3	Computer Core	3
FRS 100 Freshman Seminar	2	Not Applicable	0
NET 100 Internet	1	Additional Credit	1
CTC 101 Critical Thinking	1	Humanities Elective	1
Elective Class *	3	Additional Credit	3
ENG 106 College English I	3	Written English	3
ENG 207 College English II** OR ENG 208 The Contemporary American Short Story	3	Written English OR Humanities Elective if ENG 208 taken	3
PCD 200 Professional Career Development and Mgmt.	3	Additional Credit	3
PSY 104 Introduction to Psychology	3	Social Science/History Elective	3
SPE 100 Speech Communication	3	Humanities Elective	3
Total Credits Required for Associate's	61	Total Credits Accepted From Associate's	59

*If the student takes this course, they will need to complete Tax II (Corporate US Tax) at the Upper level. If they take Excelsior course which meets both Tax I & II, they will need 3 extra credits in Business.

** Excelsior College requires 6 credits in Written English. Students should take both ENG 106 and ENG 207.

Credits Beyond The Associate's That Can Be Transferred OR Taken At Excelsior

Long Island Business Institute Credits	Semester Hours	Excelsior College Requirements
BUS 289 Organizational Behavior & Management	3	Organizational Behavior Requirement
AST 100 Introduction to Astronomy, BOT 100 Introduction to Botany, or SCI 100 Environmental Science	3	Natural Science Requirement
ENG 208 The Contemporary American Short Story (if not taken previously)	3	Humanities Elective
HRW 100 Human Relations in the Workplace	3	Social Science Elective
BUS 292 Principles of Marketing	3	Marketing Core
BUS 291 Business Finance	3	Financial Management Core
Total Additional Credits	18	

Credits To Be Taken At Excelsior College *

Excelsior College Requirements	Semester Hours
ACC 360 Cost Accounting (UL)	3
ACC 417 Taxation - Individual & Corporate (UL)	3
Advanced Accounting (Partnerships & Consolidation) (UL)	3
ACC 400 Auditing	3
Business Law II	3
Finance II (BUS 235 Financial Markets & Institutions , BUS 302 Risk Management Concepts and Applications)	3
ACC 415 Advanced Financial Management (UL)	3
Accounting Theory (UL)	3
BUS 500 Accounting for Managers (UL)	3
Research of Current Topics in Accounting (UL)	3
Advanced Auditing (UL)	3
BUS 425 Operations Management	3
BUS 495 Business Strategy Capstone * <i>Capston MUST be taken at Excelsior</i>	3
BUS 323 Business Ethics	3
MAT 114 Intermediate Algebra	3
MAT 116 Precalculus Algebra	3
BUS 233 Business Statistics	3
ECO 262 Introduction to Macroeconomics	3
ECO 260 Introduction to Microeconomics	3
Information Literacy	1
Arts & Sciences Additional Credits	15
Total Credits	73

* The above credits (with the exception of the **Capstone** course) may also be transferred in or taken at another 4-year regionally accredited institution.

Evaluation Summary	Semester Hours
Credits Accepted from Associate's Degree	59
Additional Credits Beyond the Associate's Degree	18
Credits from Excelsior *	73
Total Credits Required for Bachelor's Degree	150

* Students are required to take a minimum of **12.00 credits** from Excelsior to qualify for partner pricing.

NOTE: Excelsior College reviews every student individually and this guide is just a sample scenario. Actual requirements will be dependent on the courses a student transfers to Excelsior.