



Business and Technology

# NEW MEXICO JUNIOR COLLEGE

APR 7 REC'D

TO: Mr. Jim Bullock  
Accounting and Business Computer Systems  
New Mexico State University

FROM: Robert Guthrie  
Professor of Accounting  
New Mexico Junior College

Date: April 3, 1985

Re: CHE Accounting Recommendation

Jackie, first let me start by thanking you for hosting the CHE articulation workshop. Everyone I talked to felt the workshop was very productive.

The Accounting Committee recommended that Intermediate Accounting I be placed on the matrix with the following provisions.

- A. Intermediate Accounting I now taught at the two-year level would be accepted by four-year schools in New Mexico.
- B. The 200 level Intermediate Accounting I would not be accepted as a replacement for a 300 level accounting course. The student would not have to repeat the course as the college would accept the 200 level accounting and credit it toward a degree. The student would then be subject to the upper-level requirements of the college the student was attending.
- C. There would be no validation testing of any two-year students transferring into a four year institution.

These are the recommendations voted on and approved by the Accounting committee and the general body.

Also attached is a listing of the two-year schools which have their accounting courses numbered and are ready to go on to the matrix.

If you need any additional information, please feel free to call me at 1-(505)-392-5642 Ext. 423.

**State of New Mexico  
Intermediate I  
1996**

	Santa Fe Community College	ENMU Roswell (2 yr.)	TVI	NMJIC	San Juan	Luna Voo Tech Institute
<b>Credit Hours</b>	4	3	4	3	3	4
<b>Instructor</b>	Lee Cartwright MA - [REDACTED]	Charles Fleming CPA	CPA's or MBA'S	Robert Guthrie CPA	Gene Trenary CPA	Mary Romero MBA - CPA
<b>Course Format</b>	3 Lecture Hrs. 2 Lab Hrs.	3 Lecture Hrs	4 Lecture Hrs.	3 Lecture Hrs. 2 Lab Hrs.	3 Lecture Hrs.	4 Lecture Hrs
<b>Exams</b>	4 Exams Practice Set	3 Exams	Various instructors will test every 2 - 3 chapters plus a final exam.	7 Exams Practice Set	6 Exams	10 Exams
<b>Course Number</b>	AC 221L	ACCT 251	ACCT 201	AC 221	ACCT 221	ACCT 231
<b>Course Text Authors</b>	Nikolai, Loren, Bazley	Kieso & Weygandt	Kieso & Weygandt	Kieso & Weygandt	Smith, Skousen	Smith, Skousen