

Program Transfer Guide
Des Moines Area Community College
Associate in Applied Science (AAS) in
ACCOUNTING SPECIALIST
→ UIU Bachelor of Science (BS) in
ACCOUNTING
FEBRUARY 2026



Years 1 & 2 at Des Moines Area Community College:

DMACC Program Course Sequence			Course Transfers into UIU as			
Course ID	Course Name	# Cr	Course ID	Course Name	# Cr	Requirement Fulfilled
Semester 1						
ACC 131	Principles of Accounting I	4	ACCT 201	Accounting Principles I	4	PPE QR & Bus Core
ACC 161	Payroll Accounting	3	----	----	3	Free Elective
ADM 105	Intro to Keyboarding	1	----	----	1	Free Elective
SDV 108	The College Experience	1	FYS 120/122	First Year Seminar	1	PPE FYS 120/122
BCA 212	Intro to Comp Bus App	3	IS 102	Intro to Comp App & Tech	3	Prereq to BA 256
BUS 112	Business Math	3	----	----	3	Free Elective
OR	OR	OR	OR	OR	OR	OR
MAT 141	Finite Math	4	QR 150	Quantitative Reasoning	4	PPE Quant. Reason
OR	OR	OR	OR	OR	OR	OR
MAT 156	Statistics	3	MATH 220	Elementary Statistics	3	PPE QR & Bus Core
Semester 2						
ACC 132	Principles of Accounting II	4	ACCT 202	Accounting Principles II	4	Business Core
ACC 124	Accounting Professionalism	3	----	----	3	Free Elective
ACC 314	QuickBooks Accounting	3	----	----	3	Free Elective
CSC 116	Information Computing	3	IS 102	Intro to Comp App & Tech	3	Prereq to BA 256
ENG 105	Composition I	3	ENG 101	English Composition I	3	PPE ENG 101
OR	OR	OR	OR	OR	OR	OR
ADM 157	Business English	3	----	----	3	Free Elective
Semester 3						
ACC 237	Intermediate Accounting	4	ACCT 321	Intermediate Fin. Acct	4	Major
ACC 265	Income Tax Accounting	4	ACCT 323	Federal Taxation I	4	Major
ACC 252	Gov't & Nonprofit Acct	4	----	----	4	Free Elective
MGT 145	Human Relations in Mgmt	3	----	----	3	Free Elective
Business Elective (MGT 101)		3	BA 210	<i>See Transfer Table A</i>	3	Business Core
Semester 4						
SPC 101	Fund of Oral Communication	3	COMM 105	Public Speaking	3	PPE COMM 105
Any 3 credits AAS Degree Core MAT		3	----	----	3	Free Elective
ACC 165	Payroll Certification Review	2	----	----	2	Free Elective
OR	OR	OR	OR	OR	OR	OR
ACC 850	Tax Assistance Institute	3	----	----	3	Free Elective
OR		OR			OR	
BUS 902	Career Seminar	1	----	----	1	Free Elective
AND	AND	AND	AND	AND	AND	AND
BUS 932	Internship	2	----	----	2	Free Elective
Business Elective (MKT 110)		8	MKT 208	<i>See Transfer Table A</i>	8	Business Core
Total occupational course credits earned:	65-66		Total course credits accepted:	65-66		
Total transferable credits#:	65-66					

*UIU recommendations are **bolded**.*

Years 3 & 4 at Upper Iowa University:

UIU Program Course List		# Cr	Requirement Fulfilled	Transferred In
Peacock Professional Experience (PPE) Courses				
FYS 120 OR FYS 122	First Year Seminar (Fayette) OR First Year Seminar (Online/Self-Paced)	±	Success in Higher Education	SDV 108
ENG 101	English Composition I	±	PPE Prof Comm/Wrtn (PW)	ENG 105
ENG 102	English Composition II	3	PPE Prof Comm/Wrtn (PW)	---
COMM 105 OR COMM 200	Public Speaking OR Interpersonal Communication	±	PPE Prof Comm/Oral (PC)	SPC 101
	any Human Values & Cultural Perspectives	3	PPE Human Values & Cultural Persp. (HVCP)	---
	any Quantitative Reasoning	±	PPE Quantitative Reasoning (QR)	ACCT 201 in major
	any Science	3	PPE Science (SCI)	---
	any Social Science	3	PPE Social Science (SSCI)	---
	any Civics, Ethics & Citizenship	±	PPE Civics, Ethics & Citizenship (CIV)	ECON 160 in major
	any Creative Expression	3	PPE Creative Expression (CREX)	---
Peacock Professional Experience (Gen Ed) Electives (if needed)				
<i>All students must complete at least 30 hours of general education (Peacock Professional Experience) coursework. If the student has had specific general education requirements waived above, you must meet the 30-hour minimum using any general education course(s) not already applied in the Peacock Professional Experience section.</i>				
PPE 100	Peacock Professional Experience Elective	±	PPE Electives	MAT 156
Prerequisites				
MATH 101 OR MATH 105 OR MATH 107	Math for Liberal Arts OR College Mathematics w/ Applications OR College Algebra	±	PPE QR & Prereq. for BA 256 or MATH 220	MAT 156
IS 102	Computer Applications and Tech.	±	Prereq. For BA 256	BCA 212
Business Core Courses				
ECON 160	Principles of Microeconomics	3	Business Core/PPE CIV	---
ECON 161	Principles of Macroeconomics	3	Business Core	---
ACCT 201	Accounting Principles I	±	Business Core/PPE QR	ACC 131
ACCT 202	Accounting Principles II	±	Business Core	ACC 132
MKT 208	Marketing Principles	±	Business Core	MKT 110
BA 210	Management Principles	±	Business Core	MGT 101
BA 222	Management Information Systems	3	Business Core	---
BA 256 OR MATH 220	Quantitative Analysis for Business I OR Elementary Statistics	±	Business Core/PPE QR	MAT 156
BA 302	Business Law and Ethics	3	Business Core	---
FIN 341	Corporate Financial Management	3	Business Core	---
BA 356	Quantitative Analysis for Business II	3	Business Core	---
BA 374	Business Communication	3	Business Core	---
BA 460	Strategic Management	3	Business Core	---
Major Courses				
ACCT 321	Intermediate Financial Accounting I	±	Major	ACC 237
ACCT 322	Intermediate Financial Accounting II	3	Major	---
ACCT 323	Federal Taxation I	±	Major	ACC 265
ACCT 324	Federal Taxation II	3	Major	---
ACCT 422	Cost Accounting	3	Major	---
ACCT 425	Auditing	3	Major	---
ACCT 431*	Advanced Financial Accounting	3	Major	---

Courses to be taken at Upper Iowa University

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	OR	OR			
	ACCT 432*	Accounting for Not-For-Profit Org			
	ACCT 533**	Advanced Accounting Info Systems	3	Major	---
Total additional credits needed at UIU to complete degree:			57		
Total transferable credits from DMACC:			65-66		
Total Earned Credits:			122-123		

~~ NOTES ~~

LEGEND:

- # Transfer grades lower than a C- will not be accepted.
- * Must be completed at UIU or another four-year institution.
- ** Graduate course for undergraduate credit.
- **Bolded** text indicates UIU recommendations.
- *Grayed out text* indicates courses fulfilled through transfer. Strikethrough indicates specific course if within grouping.

A minimum of 120 semester credits is required for a baccalaureate degree; up to 78 lower-division college semester credits from Des Moines Area Community College. A minimum of 30 credits must be upper-division credits for a UIU baccalaureate degree; lower-division transfer work from Des Moines Area Community College does not contribute to the upper-division credit requirement at UIU.

This program transfer guide is based on the December 2025 course-to-course articulation (UIU 2025-26 catalog & DMACC 2025-26 catalog).

Every effort has been made to ensure the accuracy and completeness of this program articulation. The office of the Registrar of Upper Iowa University reserves the right to make corrections, additions, and deletions as necessary.

Transfer Table A						
DMACC ELECTIVES			Transfers as UIU Course			
Course Id	Course Name	# Cr	Course Id	Course Name	# Cr	Requirement Fulfilled
Business Electives (ACC, BUS, FIN, ECN, BCA, ADM, MKT, MGT)						
ACC 281	Auditing	3	ACCT 425	Auditing	3	Major
BUS 185	Business Law I	3	BA 302	Business Law & Ethics	3	Business Core
BUS 186	Business Law II	3	BA 303	Business Law II	3	Free Elective
BUS 231	Quant. Methods/Bus Decisions	3	BA 356	Quant. Analysis for Bus II.	3	Business Core
FIN 121	Personal Finance	3	FIN 288	Personal Financial Management	3	Free Elective
ECN 120	Principles of Macroeconomics	3	ECON 161	Principles of Macroeconomics	3	Business Core
ECN 130	Principles of Microeconomics	3	ECON 160	Principles of Microeconomics	3	Business Core
ADM 154	Business Communications	3	COMM 307	Business & Professional Comm	3	Free Elective
MGT 101	Principles of Management	3	BA 210	Management Principles	3	Business Core
MGT 130	Principles of Supervision	3	BA 362	Supervision	3	Free Elective
MGT 147	Leadership Development	3	BA 365	Leadership Theory	3	Free Elective
MGT 170	HR Management	3	BA 361	Human Resources Management	3	Free Elective
MGT 266	Principles of Supply Chain Mgmt	3	SCM 201	Principles of Supply Chain Mgmt	3	Free Elective
MKT 110	Principles of Marketing	3	MKT 208	Marketing Principles	3	Business Core
MKT 140	Selling	3	MKT 337	Personal Selling	3	Free Elective
MKT 145	Sales Management	3	MKT 315	Sales Management	3	Free Elective
MKT 150	Principles of Advertising	3	MKT 363	Advertising/Integ. Mktg Comm.	3	Free Elective

Maximize Your Transfer to UIU

Take up to 12-13 credits to fulfill the Peacock Professional Experience (PPE) and Business Core Requirements.

Choose up to 12-13 additional credits at Des Moines Area Community College to transfer into Upper Iowa University to fulfill PPE and Business Core requirements. Talk with your advisors to ensure additional courses will fit with your degree plan and financial aid requirements.

Choose up to 12-13 credits from the following areas:

- Creative Expression PPE Requirement – up to 3 credits
- Professional Communication (Written) PPE Requirement – up to 3 credits (ENG 102)
- Science PPE Requirement – up to 3 credits
- Social Science PPE Requirement-up to 3 credits
- Human Values & Cultural Perspectives PPE Requirement – up to 3 credits
- Business Core Requirements – up to 9 credits (ECON 160, ECON 161 and (BA 302 or BA 356))

Additional Transfer Elective Guide

DMACC ELECTIVES			Transfers as UIU Course			
Course Id	Course Name	# Cr	Course Id	Course Name	# Cr	Requirement Fulfilled
Creative Expression PPE Requirement						
ART 101	Art Appreciation	3	ART 100	Introduction to Art	3	PPE Creative Expr.
ART 133	Drawing Lab	3	ART 110	Drawing	3	PPE Creative Expr.
ART 136	Life Drawing	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
ART 143	Painting	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
ART 173	Ceramics	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
ART 174	Ceramics II	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
ART 184	Principles of Photography	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
ART 186	Principles of Digital Photography	3	GRAF 218	Digital Photography & Editing	3	PPE Creative Expr.
ART 190	History of Photography	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
ART 195	Design: Exploring Art Media	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
ART 204	Art History II	3	ART 212	Art History II	3	PPE Creative Expr.
ART 226	Alternative Photo Processes	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
ART 229	Photography for Social Media	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
ART 255	Storytelling Through Photo	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
ART 292	Studio Photography	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
DRA 101	Introduction to Theatre	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
DRA 111	Survey of Musical Literature	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
ENG 221	Creative Writing	3	ENG 170	Introduction to Creative Writing	3	PPE Creative Expr.
ENG 225	Creative Writing: Poetry	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
ENG 230	Creative Writing: Fiction	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
ENG 235	Playwriting & Screenwriting	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
FLA 242	Intermediate Arabic	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLC 141	Elementary Chinese I	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLC 142	Elementary Chinese II	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLC 241	Intermediate Chinese I	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLC 242	Intermediate Chinese II	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLF 151	Elementary French I	5	CREX 150	Creative Expression Gen Ed	5	PPE Creative Expr.
FLF 152	Elementary French II	5	CREX 150	Creative Expression Gen Ed	5	PPE Creative Expr.
FLF 241	Intermediate French I	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLF 242	Intermediate French II	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLG 141	Elementary German I	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLG 142	Elementary German II	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.

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FLG 241	Intermediate German I	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLG 242	Intermediate German II	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLI 141	Elementary Italian I	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLI 142	Elementary Italian II	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLI 241	Intermediate Italian I	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLI 242	Intermediate Italian II	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLJ 141	Elementary Japanese I	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLJ 142	Elementary Japanese II	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLJ 241	Intermediate Japanese I	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLJ 242	Intermediate Japanese II	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLS 151	Elementary Spanish I	5	CREX 150	Creative Expression Gen Ed	5	PPE Creative Expr.
FLS 152	Elementary Spanish II	5	CREX 150	Creative Expression Gen Ed	5	PPE Creative Expr.
FLS 241	Intermediate Spanish I	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
FLS 242	Intermediate Spanish II	4	CREX 150	Creative Expression Gen Ed	4	PPE Creative Expr.
HUM 116	Encounters in Humanities	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
HUM 120	Introduction to Film	3	COMM 290	The Movies	3	PPE Creative Expr.
HUM 121	America in the Movies	3	COMM 290	The Movies	3	PPE Creative Expr.
LIT 101	Intro to Literature	3	ENG 125	Introduction to Literature	3	PPE Creative Expr.
LIT 111	American Lit Since Mid-1800's	3	ENG 210	American Literature II	3	PPE Creative Expr.
LIT 150	World Literature	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
LIT 166	Science Fiction	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
LIT 185	Contemporary Literature	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
LIT 188	Detective Fiction	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
LIT 193	Humor in Literature	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
LIT 209	Literature Film Adaptation	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
LIT 210	The Graphic Novel	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
MUS 100	Music Appreciation	3	MUS 100	Introduction to Music	3	PPE Creative Expr.
MUS 202	World Music	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
MUS 205	Jazz History & Appreciation	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
PHI 101	Introduction to Philosophy	3	PHIL 150	Introduction to Philosophy	3	PPE Creative Expr.
PHI 111	Basic Reasoning	3	CREX 150	Creative Expression Gen Ed	3	PPE Creative Expr.
Professional Communication (Written) PPE Requirement						
ENG 106	Composition II	3	ENG 102	English Composition II	3	PPE ENG 102
Science PPE Requirement						
BIO 104	Introductory Biology w/ Lab	3	BIO 100	General Biological Science	3	PPE Science
BIO 112	General Biology I	4	BIO 135	Principles of Biology I	4	PPE Science
BIO 145	Ecology of Iowa	3	BIO 215	Local Field Science	3	PPE Science
BIO 146	Genetics	3	SCI 150	Science Gen Ed	3	PPE Science
BIO 151	Nutrition	3	BIO 165	Human Biology & Nutrition	3	PPE Science
BIO 157	Human Biology	4	SCI 150	Science Gen Ed	4	PPE Science
BIO 164	Essentials of Anatomy/Physiology	5	BIO 268	Intro to Human Anat/Physiology	5	PPE Science
BIO 168	Anatomy & Physiology I	4	BIO 270	Human Anatomy & Physiology I	4	PPE Science
BIO 225	Marine Biology I	4	SCI 150	Science Gen Ed	4	PPE Science
BIO 227	Marine Biology II	4	SCI 150	Science Gen Ed	4	PPE Science
BIO 260	Biology of Aging	3	SCI 150	Science Gen Ed	3	PPE Science
BIO 295	General Ecology and Lab	4	SCI 150	Science Gen Ed	4	PPE Science
BIO 732	Health Science Microbiology	4	SCI 150	Science Gen Ed	4	PPE Science
BIO 733	Health Science Anatomy	3	SCI 150	Science Gen Ed	3	PPE Science
BIO 734	Health Science Physiology	3	SCI 150	Science Gen Ed	3	PPE Science
CHM 105	Survey of Chemistry	3	CHEM 140	Chemistry for Everyday Life	3	PPE Science
CHM 122	Intro to General Chemistry	4	SCI 150	Science Gen Ed	4	PPE Science
CHM 132	Intro to Organic/Biochemistry	4	SCI 150	Science Gen Ed	4	PPE Science
ENV 115	Environmental Science	3	ES 161	Intro to Environmental Science	3	PPE Science
HSC 128	Anatomy & Phys for Allied	3	SCI 150	Science Gen Ed	3	PPE Science

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PHS 166	Meteorology, Weather & Climate	4	SCI 150	Science Gen Ed	4	PPE Science
PHY 710	Technical Physics	3	SCI 150	Science Gen Ed	3	PPE Science
Social Science PPE Requirement						
ANT 125	Applications of Anthropology	3	SSCI 150	Social Science Gen Ed	3	PPE Social Science
ANT 202	Human Origins	3	SSCI 150	Social Science Gen Ed	3	PPE Social Science
CRJ 100	Intro to Criminal Justice	3	CJ 224	Introduction to Criminal Justice	3	PPE Social Science
GLS 235	Intro to International Studies	3	SSCI 150	Social Science Gen Ed	3	PPE Social Science
HIS 110	Western Civ: Ancient to Early Mod.	3	SSCI 150	Social Science Gen Ed	3	PPE Social Science
HIS 111	Western Civ: Early	3	SSCI 150	Social Science Gen Ed	3	PPE Social Science
HIS 151	US History to 1877	3	HIST 110	American History to 1877	3	PPE Social Science
HIS 152	US History Since 1877	3	HIST 111	American History Since 1877	3	PPE Social Science
HIS 214	Russian History & Culture	3	SSCI 150	Social Science Gen Ed	3	PPE Social Science
HSV 220	Intro to Counseling Theories	3	SSCI 150	Social Science Gen Ed	3	PPE Social Science
PSY 111	Introduction to Psychology	3	PSY 190	General Psychology	3	PPE Social Science
PSY 121	Developmental Psychology	3	EDU 142	Human Growth/Dev/Guidance	3	PPE Social Science
PSY 261	Human Sexuality	3	PSY 270	Human Sexuality	3	PPE Social Science
SOC 110	Introduction to Sociology	3	SOC 110	Principles of Sociology	3	PPE Social Science
SOC 115	Social Problems	3	SOC 220	Social Problems	3	PPE Social Science
Human Values & Cultural Perspectives PPE Requirement						
ANT 105	Cultural Anthropology	3	ANTH 110	Intro. To Cultural Anthropology	3	PPE HVCP
COM 146	Gender, Sexuality & Media	3	HVCP 150	Hum. Values & Cltrl Persp. Gen Ed	3	PPE HVCP
COM 148	Diversity and the Media	3	HVCP 150	Hum. Values & Cltrl Persp. Gen Ed	3	PPE HVCP
GEO 124	Reg. Geog. Of the Nonwest World	3	HVCP 150	Hum. Values & Cltrl Persp. Gen Ed	3	PPE HVCP
GLS 200	Country Study	3	HVCP 150	Hum. Values & Cltrl Persp. Gen Ed	3	PPE HVCP
GLS 220	The Middle East & Islam	3	HVCP 150	Hum. Values & Cltrl Persp. Gen Ed	3	PPE HVCP
GLS 230	Latin America	3	HVCP 150	Hum. Values & Cltrl Persp. Gen Ed	3	PPE HVCP
HIS 257	African-American History	3	HIST 330	African American History	3	PPE HVCP
HSV 185	Discrimination and Diversity	3	SOC 240	Diversity in the US	3	PPE HVCP
JOU 113	Gender, Sexuality & Media	3	HVCP 150	Hum. Values & Cltrl Persp. Gen Ed	3	PPE HVCP
JOU 114	Diversity and the Media	3	HVCP 150	Hum. Values & Cltrl Persp. Gen Ed	3	PPE HVCP
LIT 130	African-American Literature	3	ENG 265	African American Literature	3	PPE HVCP
REL 101	Survey of World Religions	3	REL 120	Introduction to World Religions	3	PPE HVCP
SPC 120	Intercultural Communication	3	COMM 221	Intercultural Communication	3	PPE HVCP
SOC 200	Minority Group Relations	3	SOC 240	Diversity in the US	3	PPE HVCP
Business Core Requirement						
ECN 120	Principles of Macroeconomics	3	ECON 161	Principles of Macroeconomics	3	Business Core
ECN 130	Principles of Microeconomics	3	ECON 160	Principles of Microeconomics	3	PPE Civ/Ethics & Business Core
BUS 185 OR BUS 231	Business Law I OR Quant. Methods/Bus Decisions	3 OR 4	BA 302 OR BA 356	Business Law & Ethics OR Quant. Analysis for Bus II	3 OR 4	Business Core OR Business Core