

Program Transfer Guide
Des Moines Area Community College
Associate of Arts (AA) in
BUSINESS TRANSFER MAJOR
→ 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						
ENG 105	Composition I	3	ENG 101	English Composition I	3	PPE ENG 101
CSC 116	Information Computing	3	IS 102	Intro to Comp. App w/ Tech	3	Prereq to BA 256
ECN 120	Principles of Macroecon	3	ECON 161	Principles of Macroecon.	3	Business Core
SDV 108 OR SDV 129	The College Experience OR Transition to College	1	FYS 120/122 OR ----	First Year Seminar OR ----	1	PPE FYS 120/122 OR Free Elective
MAT 141 OR MAT 156	Finite Math OR Statistics	4 OR 3	QR 150 OR MATH 220	Quantitative Reasoning OR Elementary Statistics	4 OR 3	PPE Quant Reason. OR PPE QR & Bus Core
AA Degree Core Social & Behavioral Sci.		3	----	----	3	PPE Soc Sci.
Semester 2						
BUS 185	Business Law I	3	BA 302	Business Law & Ethics	3	Business Core
ECN 130	Principles of Microeconomics	3	ECON 160	Principles of Microecon.	3	PPE Civ/Ethics & Business Core
ENG 106	Composition II	3	ENG 102	English Composition II	3	PPE ENG 102
AA Degree Core Humanities		3	---	<i>See Electives Table</i>	3	*Select PPE Creative Expression
MAT 162 OR MAT 164	Principles of Bus. Stats OR Calculus for Busn/Soc. Sci	4	BA 256 OR QR 150	Quant. Analysis for Bus. OR Quantitative Reasoning	4	Business Core OR PPE Quant Reason.
Semester 3						
ACC 131	Principles of Accounting I	4	ACCT 201	Accounting Principles I	4	PPE QR & Bus Core
AA Core Science with Lab		3	---	<i>See Electives Table</i>	3	*Select PPE Science
AA Core Social & Behavioral Science		3	---	<i>See Electives Table</i>	3	*Select PPE Social Science
AA Degree Core Humanities		3	----	----	3	PPE Creative Expr.
SPC 101 OR SPC 122	Fund. Of Oral Comm. OR Interpersonal Comm	3	COMM 105 OR COMM 200	Public Speaking OR Interpersonal Comm.	3	PPE COMM 105 OR PPE COMM 200
Semester 4						
ACC 132	Principles of Accounting II	4	ACCT 202	Accounting Principles II	4	Business Core
AA Degree Core Humanities		3	----	<i>See Electives Table</i>	3	*Select PPE HVCP
AA Degree Distributed		5	----	----	5	Free Elective
Elective Credit		1	----	----	1	Free Elective
BUS 231 OR MAT 164 OR MGT 101	Quantitative Methods/Bus Deci OR Calculus for Busn/Soc Sci OR Principles of Management	4 OR 4 OR 3	BA 356 OR QR 150 OR BA 210	Quant. Analysis for Bus. II OR Quantitative Reasoning OR Management Principles	4 OR 4 OR 3	Business Core OR PPE Quant Reason. OR Business Core
Total occupational course credits earned:		64	Total course credits accepted:		64	
Total transferable credits#:		64				

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) First Year Seminar (Online/Self-Paced)	±	Students who transfer to UIU with a completed Associate of Arts (AA) degree in liberal arts from Des Moines Area Community College, will be considered to have fulfilled all lower-division Upper Iowa University general education requirements.		
ENG 101	English Composition I	3			
ENG 102	English Composition II	3			
COMM 105 OR COMM 200	Public Speaking Interpersonal Communication	3			
	any Human Values & Cultural Perspectives	3			
	any Quantitative Reasoning	4			
	any Science	3			
	any Social Science	3			
	any Civics, Ethics & Citizenship	3			
	any Creative Expression	3			
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	3	PPE Electives	MAT 162	
Prerequisites					
MATH 101 OR MATH 105 OR MATH 107	Math for Liberal Arts OR College Mathematics w/ Applications OR College Algebra	3	PPE QR & Prereq. for BA 256 or MATH 220 & ACCT 201	MAT 156	
IS 102	Computer Applications and Technology	3	Prereq. For BA 256	CSC 116	
Business Core Courses					
ECON 160	Principles of Microeconomics	3	Business Core/PPE CIV	ECN 130	
ECON 161	Principles of Macroeconomics	3	Business Core	ECN 120	
ACCT 201	Accounting Principles I	3	Business Core/PPE QR	ACC 131	
ACCT 202	Accounting Principles II	3	Business Core	ACC 132	
MKT 208	Marketing Principles	3	Business Core	---	
BA 210	Management Principles	3	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	3	Business Core/PPE QR	MAT 156	
BA 302	Business Law and Ethics	3	Business Core	BUS 185	
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	3	Major	---	
ACCT 322	Intermediate Financial Accounting II	3	Major	---	
ACCT 323	Federal Taxation I	3	Major	---	
ACCT 324	Federal Taxation II	3	Major	---	
ACCT 422	Cost Accounting	3	Major	---	
ACCT 425	Auditing	3	Major	---	
ACCT 431* OR	Advanced Financial Accounting OR	3	Major	---	

Courses to be taken at Upper Iowa University

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	ACCT 432*	Accounting for Not-For-Profit Org			
	ACCT 533**	Advanced Accounting Information Systems	3	Major	---
Additional Electives					
	Electives		14	Degree Requirements	---
Total additional credits needed at UIU to complete degree:			56		
Total transferable credits from DMACC:			64		
Total Earned Credits:			120		

~~ 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.

Students who transfer to UIU with a completed Associate of Arts (AA) or Associate of Science (AS) degree in liberal arts from Des Moines Area Community College, will be considered to have fulfilled all lower-division Upper Iowa University PPE requirements. However, 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.

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.

Recommended General Education Elective Transfer Table

DMACC ELECTIVES			Transfers as UIU Course			
Course Id	Course Name	# Cr	Course Id	Course Name	# Cr	Requirement Fulfilled
AA Degree Core Humanities						
ART 101	Art Appreciation	3	ART 100	Introduction to Art	3	PPE Creative Expr.
LIT 101	Intro to Literature	3	ENG 125	Introduction to Literature	3	PPE Creative Expr.
MUS 100	Music Appreciation	3	MUS 100	Introduction to Music	3	PPE Creative Expr.
PHI 101	Introduction to Philosophy	3	PHIL 150	Introduction to Philosophy	3	PPE Creative Expr.
AA Core Science with Lab						
BIO 104	Introductory Biology w/ Lab	3	BIO 100	General Biological Science	3	PPE Science
CHM 105	Survey of Chemistry	3	CHEM 140	Chemistry for Everyday Life	3	PPE Science
ENV 115	Environmental Science	3	ES 161	Intro. To Environmental Science	3	PPE Science
AA Core Social & Behavioral Science						
HIS 151	US History to 1877	3	HIST 110	American History to 1877	3	PPE Social Science

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HIS 152	US History Since 1877	3	HIST 111	American History Since 1877	3	PPE Social Science
PSY 111	Introduction to Psychology	3	PSY 190	General Psychology	3	PPE Social Science
SOC 110	Introduction to Sociology	3	SOC 110	Principles of Sociology	3	PPE Social Science
AA Degree Core Humanities (Diversity Requirement)						
ANT 105	Cultural Anthropology	3	ANTH 110	Intro. To Cultural Anthropology	3	PPE HVCP
COM 148	Diversity and the Media	3	HVCP 150	Hum. Values/Ctrl Persp. Gen Ed	3	PPE HVCP
HIS 257	African American History	3	HIST 330	African American History	3	PPE HVCP
SOC 200	Minority Group Relations	3	SOC 240	Diversity in the US	3	PPE HVCP

Maximize Your Transfer to UIU

Take up to 14 credits to fulfill the Business Core, Major & Elective Requirements.

Choose up to 14 additional credits at Des Moines Area Community College to transfer into Upper Iowa University to fulfill Business Core, Major and Elective requirements. Talk with your advisors to ensure additional courses will fit with your degree plan and financial aid requirements.

Choose up to 14 credits from the following areas:

- Business Core Requirements – up to 6 credits (MKT 208 and BA 356)
- Major Requirements – up to 3 credits (ACCT 321, ACCT 323 or ACCT 425)
- Elective Requirements – up to 14 credits