

Program Transfer Guide
Nicolet College Associate in Applied Science (AAS) in
ACCOUNTING
→ UIU Bachelor of Science (BS) in
ACCOUNTING
JANUARY 2026



Years 1 & 2 at Nicolet College:

NC Program Course Sequence			Course Transfers into UIU as			
Course ID	Course Name	# Cr	Course ID	Course Name	# Cr	Requirement Fulfilled
Term 1						
1010210600	Business Essentials	1	FYS 120/122	First Year Seminar	1	PPE FYS 120/122
1080119500	Written Communication	3	ENG 101	English Composition I	3	PPE ENG 101
1010115100	Accounting Prin: Acct Cycle*	2	ACCT 201	Accounting Principles I	2	PPE QR & Bus Core
1080412300	Math with Business Apps	3	----	----	3	Free Elective
1010111200	Payroll Accounting	3	----	----	3	Free Elective
1010120500	Acct Prin: Inventory Valuation*	1	ACCT 201	Accounting Principles I	1	PPE QR & Bus Core
1010121000	Acct Prin: Receivables, Cash & Assets**	2	ACCT 202	Accounting Principles II	2	Business Core
1010311500	MS Word Beginning	1	----	----	1	Free Elective
1010312600	MS Excell Beginning	1	----	----	1	Free Elective
1015110500	Digital Literacy w/ Cyber Security	1	----	----	1	Free Elective
Term 2						
1080119600	Oral Interpersonal Comm.	3	----	----	3	Free Elective
1010111500	Tax 1 Individual Income Tax.	2	ACCT 323	Federal Taxation I	4	Major
1010111600	Tax 1 Deductions & Credits	1				
1010111700	Tax 1 Preparing Ind. Tax Returns	1				
1010115300	Acct Prin: Partnership Accounting**	1	ACCT 202	Accounting Principles II	1	Business Core
1010115600	Acct Prin: Equity Fin. Accounting	1	----	----	1	Free Elective
1010115700	Acct Pin: Debt Financing	1	----	----	1	Free Elective
1010115900	Acct Prin: Financial Statement Analysis	1	----	----	1	Free Elective
1010315500	QuickBooks Basics	1	----	----	1	Free Elective
1010113500	QuickBooks Applications	1	----	----	1	Free Elective
1010220100	Business Law Found./Torts	1	BA 302	Business Law & Ethics	3	Business Core
1010220500	Business Law Contracts	1				
1010221000	Business Law Entities & Real Property	1				
1010312700	MS Excel Intermediate	1	----	----	1	Free Elective
Term 3						
1080119700	Technical Reporting	3	ENG 102	English Composition II	3	PPE ENG 102
1010112200	Tax 2 Research Planning & Property Transaction Tax.	2	----	----	2	Free Elective
1010112300	Tax 2 Business Gift Estate & Trust Taxation	1	----	----	1	Free Elective
1010117800	Cost Accounting: Job Order & Process Costing	1	----	----	1	Free Elective
1010117900	Cost Accounting: Standard Cost Accounting	1	----	----	1	Free Elective
1010118100	Cost Accounting: Cost Analysis	1	----	----	1	Free Elective
1010122000	Intermediate Acct: Cash Flow	1	ACCT 321	Interm. Accounting I	3	Major
1010122500	Intermediate Acct: Earnings, Balance Sheet & Invest.	2				

Program Transfer Guide – NC ACCOUNTING → UIU ACCOUNTING – January 2026

1089010300	Professional Career Mgmt	1	----	----	1	Free Elective
Term 4						
1080919500	Economics	3	----	----	3	
1080919900	Psychology of Human Relations	3	SCI 150	Social Science Gen Ed	3	PPE Social Science
1010116600	Intermediate Accounting 2	2	----	----	2	
1010117000	Accounting Info. Systems	3	----	----	3	
1010118600	Accounting Spreadsheets Basics	1	----	----	1	
1010118900	Accounting Spreadsheet Apps.	1	----	----	1	
Total occupational course credits earned:		61	Total course credits accepted:		61	
Total transferable credits#:		61	<i>UIU recommendations are bolded.</i>			

*Both 1010115100 & 1010120500 needed to transfer in for UIU's ACCT 201.

**Both 1010121000 & 1010115300 needed to transfer in for UIU's ACCT 202.

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)	3	Success in Higher Education	1010210600
ENG 101	English Composition I	3	PPE Prof Comm/Wrtn (PW)	1080119500
ENG 102	English Composition II	3	PPE Prof Comm/Wrtn (PW)	1080119700
COMM 105 OR COMM 200	Public Speaking Interpersonal Communication	3	PPE Prof Comm/Oral (PC)	---
	any Human Values & Cultural Perspectives	3	PPE Human Values & Cultural Persp. (HVCP)	---
	any Quantitative Reasoning	3	PPE Quantitative Reasoning (QR)	<i>ACCT 201 in Core</i>
	any Science	3	PPE Science (SCI)	---
	any Social Science	3	PPE Social Science (SSCI)	1080919900
	any Civics, Ethics & Citizenship	3	PPE Civics, Ethics & Citizenship (CIV)	ECON 160
	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, they 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	<i>BA 256 or MATH 220 in Core</i>
Prerequisites				
MATH 101 OR MATH 105 OR MATH 107	Math for Liberal Arts College Mathematics w/ Applications College Algebra	3	PPE QR & Prereq. for BA 256 or MATH 220 & ACCT 201	Met by ACCT 201 transfer
IS 102	Computer Applications and Technology	3	Prereq. For BA 256	---
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	3	Business Core/PPE QR	1010115100, 1010120500, & 1010121000

Program Transfer Guide – NC ACCOUNTING → UIU ACCOUNTING – January 2026

ACCT 202	Accounting Principles II	3	Business Core	1010115300, 1010115600, & 1010115700
MKT 208	Marketing Principles	3	Business Core	---
BA 210	Management Principles	3	Business Core	---
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	--- OR ---
BA 302	Business Law and Ethics	3	Business Core	Term 2
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	1010122000 & 1010122500
ACCT 322	Intermediate Financial Accounting II	3	Major	---
ACCT 323	Federal Taxation I	3	Major	Term 2
ACCT 324	Federal Taxation II	3	Major	---
ACCT 422	Cost Accounting	3	Major	---
ACCT 425	Auditing	3	Major	---
ACCT 431* OR ACCT 432*	Advanced Financial Accounting OR Accounting for Not-For-Profit Org	3	Major	---
ACCT 533**	Advanced Accounting Info Systems	3	Major	---

Total additional credits needed at UIU to complete degree:	63
Total transferable credits from NC:	61
Total Earned Credits:	124

~~ 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 Nicolet College. A minimum of 30 credits must be upper-division credits for a UIU baccalaureate degree; lower-division transfer work from Nicolet College does not contribute to the upper-division credit requirement at UIU.

This program transfer guide is based on the October 2025 course-to-course articulation (UIU 2025-26 catalog & NC 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.

Maximize Your Transfer to UIU

Take up to 17 credits to fulfill the Peacock Professional Experience (PPE) and Business Core Requirements.

Choose up to 17 additional credits at Nicolet 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 17 credits from the following areas:

- Creative Expression PPE Requirement – up to 3 credits
- Professional Communication (Oral) PPE Requirement – up to 3 credits
- Science PPE Requirement – up to 3 credits
- Human Values & Cultural Perspectives PPE Requirement – up to 3 credits
- Business Core Requirements – up to 15 credits (*lower division, see table*)

Additional Elective Transfer Guide

NC ELECTIVES			Transfers as UIU Course			
Course Id	Course Name	# Cr	Course Id	Course Name	# Cr	Requirement Fulfilled
Creative Expression PPE Requirement						
1020110100	Art Appreciation	3	ART 100	Introduction to Art	3	PPE Creative Expr.
1020110500	Drawing	3	ART 110	Drawing	3	PPE Creative Expr.
1020111000	Life Drawing	3	CREX 150	Creative Expression Gen ED	3	PPE Creative Expr.
1020111300	Painting	3	CREX 150	Creative Expression Gen ED	3	PPE Creative Expr.
1020114000	Basic Photography	3	GRAF 218	Digital Photography	3	PPE Creative Expr.
1020118100	Graphic Design	3	GRAF 112	Intro to Graphic Design	3	PPE Creative Expr.
1080926000	Introduction to Philosophy	3	PHIL 150	Introduction to Philosophy	3	PPE Creative Expr.
2080122700	Creative Writing	3	ENG 170	Intro to Creative Writing	3	PPE Creative Expr.
2080123100	British Lit. Middle Ages-18 th Cent.	3	CREX 150	Creative Expression Gen ED	3	PPE Creative Expr.
2080123600	British Literature	3	CREX 150	Creative Expression Gen ED	3	PPE Creative Expr.
2080123800	American Literature	3	CREX 150	Creative Expression Gen ED	3	PPE Creative Expr.
2080124700	Contemporary World Literature	3	CREX 150	Creative Expression Gen ED	3	PPE Creative Expr.
2080124800	Topics in Literature	3	CREX 150	Creative Expression Gen ED	3	PPE Creative Expr.
2080124900	Sports Literature	3	CREX 150	Creative Expression Gen ED	3	PPE Creative Expr.
2080125500	Introduction to Literature	3	ENG 125	Introduction to Literature	3	PPE Creative Expr.
2080126000	Graphic Literature	3	CREX 150	Creative Expression Gen ED	3	PPE Creative Expr.
2080126500	Environmental Literature	3	CREX 150	Creative Expression Gen ED	3	PPE Creative Expr.
2080221700	Spanish I	4	CREX 150	Creative Expression Gen ED	4	PPE Creative Expr.
2080222100	Spanish II	4	CREX 150	Creative Expression Gen ED	4	PPE Creative Expr.
2080223000	Spanish III	4	CREX 150	Creative Expression Gen ED	4	PPE Creative Expr.
2080223100	Spanish IV	4	CREX 150	Creative Expression Gen ED	4	PPE Creative Expr.
2080224000	Indigenous Language	4	CREX 150	Creative Expression Gen ED	4	PPE Creative Expr.
2080520100	Music Appreciation	3	MUS 100	Introduction to Music	3	PPE Creative Expr.
2081020400	Film Appreciation	3	ENG 290	The Movies	3	PPE Creative Expr.
Professional Communication (Oral) PPE Requirement						
2080120100	Fundamentals of Speech	3	COMM 105	Public Speaking	3	PPE COMM 105
Science PPE Requirement						
1080611200	Principles of Sustainability	3	SCI 150	Science Gen Ed	3	PPE Science
1080613900	Survey of Physics	3	SCI 150	Science Gen Ed	3	PPE Science
1080617700	General Anatomy & Physiology	4	BIO 270	Human Anatomy & Physiology I	4	PPE Science
1080619800	Human Biology	4	SCI 150	Science Gen Ed	4	PPE Science
2080620100	Principles of Biology	4	SCI 150	Science Gen Ed	4	PPE Science
2080621100	Intro to Soil & Water Resources	4	ES 220	Soil & Water Conservation	4	PPE Science

Program Transfer Guide – NC ACCOUNTING → UIU ACCOUNTING – January 2026

2080621500	Environmental Science	3	ES 161	Intro to Environmental Science	3	PPE Science
2080622000	Human Biology	5	SCI 150	Science Gen Ed	5	PPE Science
2080623000	Physical Geology	4	ES 100	Introduction to Geology	4	PPE Science
2080623100	Historical Geology	4	ES 100	Introduction to Geology	4	PPE Science
2080623100	Earth History	4	SCI 150	Science Gen Ed	4	PPE Science
2080623300	Hazards & Disasters	3	SCI 150	Science Gen Ed	3	PPE Science
2080624100	Introductory Chemistry	5	CHEM 140	Chemistry for Everyday Life	5	PPE Science
Human Values & Cultural Perspectives PPE Requirement						
1030718700	ECE Children with Differing Abilities	3	EDU 162	Diversity for Teachers	3	PPE HVCP
1080917200	Intro to Diversity Studies	3	HVCP 150	Hum. Values & Ctrtl Persp. Gen Ed	3	PPE HVCP
1080919700	Contemporary American Society	3	HVCP 150	Hum. Values & Ctrtl Persp. Gen Ed	3	PPE HVCP
2080127000	Native American Literatue	3	HVCP 150	Hum. Values & Ctrtl Persp. Gen Ed	3	PPE HVCP
2080320500	Our Story – Indigenous History	3	HVCP 150	Hum. Values & Ctrtl Persp. Gen Ed	3	PPE HVCP
2080922200	Our Ways – Indigenous Culture	3	HVCP 150	Hum. Values & Ctrtl Persp. Gen Ed	3	PPE HVCP
2080927200	Diversity Studies	3	HVCP 150	Hum. Values & Ctrtl Persp. Gen Ed	3	PPE HVCP
2080928300	Cultural Anthropology	3	ANTH 110	Intro to Cultural Anthropology	3	PPE HVCP
2081523000	Native American Art	3	HVCP 150	Hum. Values & Ctrtl Persp. Gen Ed	3	PPE HVCP
Business Core Requirement						
1010117000	Accounting Info. Systems	3	BA 222	Management Info Systems	3	Business Core
1010211000	Business Statistics	3	MATH 220	Elementary Statistics	3	PPE QR & Bus Core
OR	OR	OR				
1080418900	Introductory Statistics	3				
1010213000	Operations Management	3	BA 210	Management Principles	3	Business Core
OR	OR	OR				
1010214000	Fundamentals of Tribal Mgmt	3				
1010215200	Modern Marketing	3	MKT 208	Marketing Principles	3	Business Core
2080929100	Principles of Microeconomics	3	ECON 160	Principles of Microeconomics	3	PPE Civ/Ethics & Bus Core
2080928700	Principles of Macroeconomics	3	ECON 161	Principles of Macroeconomics	3	Business Core