### Upper Iowa University Articulation – Accounting Program

<table>
<thead>
<tr>
<th>Course #</th>
<th>Course</th>
<th>Credits</th>
<th>Course #</th>
<th>Course</th>
</tr>
</thead>
<tbody>
<tr>
<td>ENG101</td>
<td>Basic Composition</td>
<td>3</td>
<td>ENGL 101</td>
<td>English I</td>
</tr>
<tr>
<td>ENG102</td>
<td>English Composition II</td>
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<td></td>
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<tr>
<td></td>
<td>Speech</td>
<td>3</td>
<td>CMTH 102</td>
<td>Speech Communications</td>
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<tr>
<td></td>
<td>Biological/Physical Science</td>
<td>3</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>Mathematics</td>
<td>3</td>
<td>MATH 140</td>
<td>College Algebra—math elective</td>
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<tr>
<td></td>
<td>Computer Skills</td>
<td>3</td>
<td>CISC101</td>
<td>Introduction to computers</td>
</tr>
<tr>
<td></td>
<td>Fine Arts</td>
<td>3</td>
<td>ENG 151</td>
<td>English II—literature option</td>
</tr>
<tr>
<td></td>
<td>Social Science</td>
<td>3</td>
<td>*</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cultures</td>
<td>3</td>
<td>*</td>
<td>* 6 credits of electives may be used to cover general education requirements—see course by course articulation</td>
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</tbody>
</table>

**Total General Education** 36 21 credits transferred

### Business Core

<table>
<thead>
<tr>
<th>Course #</th>
<th>Course</th>
<th>Credits</th>
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<th>Course</th>
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</thead>
<tbody>
<tr>
<td>BA201</td>
<td>Accounting Principles I</td>
<td>3</td>
<td>ACCT 101</td>
<td>Financial Accounting I</td>
</tr>
<tr>
<td>BA202</td>
<td>Accounting Principles II</td>
<td>3</td>
<td>ACCT 151</td>
<td>Financial Accounting II</td>
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<tr>
<td>BA208</td>
<td>Marketing Principles</td>
<td>3</td>
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<tr>
<td>BA210</td>
<td>Management Principles</td>
<td>3</td>
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<tr>
<td>BA211</td>
<td>Macroeconomic Principles</td>
<td>3</td>
<td>ECON 201</td>
<td>Macroeconomics</td>
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<tr>
<td>BA212</td>
<td>Microeconomic Principles</td>
<td>3</td>
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<tr>
<td>BA225</td>
<td>Business Ethics</td>
<td>3</td>
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<tr>
<td>BA302</td>
<td>Business Law I</td>
<td>3</td>
<td>BUSA 152</td>
<td>Business Law I</td>
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<tr>
<td>BA303</td>
<td>Business Law II</td>
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<tr>
<td>BA341</td>
<td>Corporate Financial Management</td>
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<td>BUSA 153</td>
<td>Corporate Financial Management</td>
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<td>BA374</td>
<td>Business Communications</td>
<td>3</td>
<td>BUSA 221</td>
<td>Business Communication</td>
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<td>BA488</td>
<td>Economics of International Business</td>
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<td>Economics of International Business</td>
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<tr>
<td>MIS267</td>
<td>Computer Applications</td>
<td>3</td>
<td>CISC 104</td>
<td>Microcomputer Applications</td>
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<tr>
<td>MATH109</td>
<td>Quantitative Methods</td>
<td>3</td>
<td>MATH 165,175,176,180 or 181—math elective</td>
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<td>MATH120</td>
<td>Elementary Statistics</td>
<td>3</td>
<td>BUSA 201</td>
<td>Business Statistics</td>
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<td>ID498</td>
<td>Senior Project</td>
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</tbody>
</table>

**Total Business Core** 48 24 credits transferred

### Accounting Major Courses

<table>
<thead>
<tr>
<th>Course #</th>
<th>Course</th>
<th>Credits</th>
<th>Course #</th>
<th>Course</th>
</tr>
</thead>
<tbody>
<tr>
<td>BA322</td>
<td>Intermediate Financial Accounting II</td>
<td>3</td>
<td>ACCT 251</td>
<td>Intermediate Accounting II</td>
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<tr>
<td>BA323</td>
<td>Federal Taxation I</td>
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<td></td>
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<tr>
<td>BA324</td>
<td>Federal Taxation II</td>
<td>3</td>
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<tr>
<td>BA421</td>
<td>Managerial Cost Accounting—OR -</td>
<td>3</td>
<td>*ACCT 202</td>
<td>Managerial Accounting</td>
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<tr>
<td>BA422</td>
<td>Product Cost Accounting</td>
<td>3</td>
<td>*ACCT 205</td>
<td>Cost Accounting</td>
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<tr>
<td>BA431</td>
<td>Advanced Financial Accounting</td>
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<td>BA432</td>
<td>Accounting for NFP Organizations</td>
<td>3</td>
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<tr>
<td>BA433</td>
<td>Auditing I</td>
<td>3</td>
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</table>

*one course counts in the major and the other counts as an elective*

**Accounting Major Total** 24 9 credits transferred

**Electives** 12 6 credits transferred

**Degree Total** 120 60 credits transferred
Needed: 15 credits general education
24 credits business core
15 credits Accounting major
6 credits of electives
Total: 60 credits

Note: It is necessary for a student to complete 150 credits in order to be eligible to sit for the CPA exam in some states.