

**PROGRAM TO PROGRAM ARTICULATION AGREEMENT**  
**University of Wisconsin – Stevens Point (UWSP)**  
**College of Professional Studies**  
**School of Business and Economics - Accounting Program**  
and  
**Nicolet College - Accounting Program**

**Effective Date:** July 1, 2024

**Nicolet Associate Degree:** Associate Degree, Accounting

**UWSP Baccalaureate Degree:** Bachelor of Science Degree, Accounting

**Purpose:**

This articulation agreement provides the opportunity for Nicolet students who have earned the Associate Degree, Accounting major, to be awarded the following equivalent credits upon entry to the UWSP School of Business and Economics, Accounting major.

UWSP COURSE	NICOLET COLLEGE COURSE	Credits Granted
<b>GENERAL EDUCATION</b>		
English 101 – Academic Reading and Writing (WC) (3 cr.)	10801195 – Written Communication (3 cr.) <i>or</i> 20801219 – English Composition I (3 cr.)*	3
English 202 – Academic Writing and Research (WC) (3 cr.)	20801223 – English Composition II (3 cr.)*	3
Comm 180 - Fundamentals Workplace Comm (CT) (3 cr.) <i>or</i> Comm 101 – Fundamentals Oral Comm (CT) (3 cr.)	10801196 – Oral Interpersonal Comm (3 cr.) <i>or</i> 20810201 – Fundamentals of Speech (3 cr.)*	3
Math 107 - Algebra for Pre-calculus (2 cr.) <i>and</i> Math 95 – Intermediate Algebra (2 cr.) <i>(Pre-requisite for MATH 109 or MATH 111)</i>	20804220 – Intermediate Algebra (4 cr.)	2
Social Science Gen Ed Course (SS) (3 cr.) <i>or</i> Psych 110 – Intro to Psychology (SS) (3 cr.)	10809199 – Psychology of Human Relations (3 cr.) <i>or</i> 20809251 – Intro to Psychology (3 cr.)*	3
		<b>14 credits</b>
<b>SBE CORE COURSES</b>		
Math 255 – Elementary Statistical Methods (QL) (3 cr.)	20804230 Statistics (3 cr.)*	3
Business 100 – Introduction to Business (1 cr.)	10102106 – Business Programs Orientation (1 cr.)	1
Business 340 – Business Law (3 cr.)	10102201 – Business Law Found & Torts (1 cr.) <i>and</i> 10102205 – Business Law Contracts (1 cr.) <i>and</i> 10102210 – Business Law Entities and Real Prop (1 cr.)	3
Economics 110 – Principles of Macroeconomics (SS) (3 cr.)	10801195 – Economics (3 cr.) <i>or</i> 20809287 – Principles of Macroeconomics (3 cr.)	3
Accounting 210 – Principles of Financial Accounting (3 cr.)	10101151 – Accounting Cycle (2 cr.) <i>and</i> 10101205 – Inventory Valuation (1 cr.) <i>and</i> 10101210 – Receivables Cash and Assets (2 cr.)	5
Accounting 211 – Principles of Managerial Accounting (3 cr.)	10101178 – Cost: Job Order & Process Cost (1 cr.) <i>and</i> 10101179 – Cost Acct: Standard Cost Acct (1 cr.) <i>and</i> 10101181 – Cost Acct: Cost Analysis (1 cr.)	3
CIS 102 – Spreadsheet (1 cr.)	10101189 – Acctg Spreadsheet Application (1 cr.)	1
		<b>19 credits</b>
<b>ACCOUNTING CORE COURSES</b>		
Accounting 310 – Intermediate Financial Accounting I (3 cr.)	10101220 – Intermediate Acct Cash Flow (1 cr.) <i>and</i> 10101220 – Earnings Bal. Sheet and Investment (2 cr.)	3
Accounting 330 – Federal Individual Income Taxes (4 cr.)	10101115 – Individual Income Taxation (2 cr.) <i>and</i> 10101116 – Tax Deductions and Credits (1 cr.) <i>and</i> 10101117 – Preparing Ind. Tax Returns (1 cr.)	4
Accounting 370 – Accounting Information Systems (3 cr.)	10101170 – Accounting Information Systems (3 cr.)	3
		<b>10 credits</b>
<b>ACCOUNTING ELECTIVE COURSES</b>		
Acct 2xx – Payroll Accounting (3 cr.)	10101111 - Payroll Accounting (3 cr.)	3
		<b>3 credits</b>

<b>GENERAL UWSP ELECTIVES and PRE-REQUISITES</b>		
Acct 2xx – Research Planning and Property Trans Tax (2 cr.)	10101122 – Research Plan and Property Tran Tax (2 cr.)	2
Acct 2xx – Business Gift Estate and Trust Taxation (1 cr.)	10101123 – Business Gift Estate and Trust Tax (1 cr.)	1
Acct 2xx – QuickBooks Applications (1 cr.)	10101135 – QuickBooks Applications (1 cr.)	1
Acct 2xx – Digital Literacy	10101105 – Digital Literacy with Cyber Security	1
Acct 2xx – Accounting Principles (4 cr.)	10101153 – Partnership Accounting (1 cr) <i>and</i> 10101156 – Equity Financing Accounting (1 cr) <i>and</i> 10101157 – Debt Financing Accounting (1 cr) <i>and</i> 10101159 – Financial Statement Analysis (1 cr)	4
Acct 2xx – Accounting Spreadsheet Basics (1 cr.)	10101186 – Accounting Spreadsheet Basics (1 cr.)	1
Acct 2xx – Intermediate Accounting 2 (2 cr.)	10101166 – Intermediate Accounting 2 (2 cr.)	2
Bus 1xx – MS Word Beginning (1 cr.)	10103115 – MS Word Beginning (1 cr.)	1
Bus 1xx – MS Excel Beginning (1 cr.)	10103126 – MS Excel Beginning (1 cr.)	1
Bus 1xx – MS Excel Intermediate (1 cr.)	10103127 – MS Excel Intermediate (1 cr.)	1
Bus 1xx – QuickBooks Basics (1 cr.)	10103155 – QuickBooks Basics (1 cr.)	1
Bus 1xx – Professional Career Management (1 cr.)	10809103 – Professional Career Management (1 cr.)	1
		<b>17 credits</b>
	<b>TOTAL TRANSFERRED CREDITS</b>	<b>63 credits</b>

\*Not a requirement of the Accounting program at Nicolet College but will be taken through Nicolet's Liberal Arts program before transferring.

### REQUIRED COURSES: (Total 71 – 82 credits)

The following coursework will be required to obtain the Bachelor of Science in Accounting:

<b>UWSP REQUIREMENT</b>	<b>UWSP COURSE</b>	<b>Credits</b>
<b>GENERAL EDUCATION</b>		
Wellness (WLN)	Choose from designated classes	1-3
Arts (ART)	Choose from designated classes	3
Humanities (HU)	Choose from designated classes	3
Historical Perspectives (HP)	Choose from designated classes	3
Natural Science (NS)	Choose from designated classes	3
Additional ART/HU/HP/NS	Choose from designated classes	3
Global Awareness (GA)	Can be satisfied with above classwork	0-3
Environmental Responsibility (ER)	Can be satisfied with above classwork	0-3
U.S. Diversity (USD)	Can be satisfied with above classwork	0-3
		<b>16-27 credits</b>
<b>ACCOUNTING MAJOR</b>		
Math for Social Science or Applied Calculus	MATH 109 or 111**	4
Principles of Microeconomics***	Economics 111	3
Writing and Presenting for Business	Business 201	3
Building Relationships for Business	Business 301	3
Organizational Behavior	Business 325	3
Principles of Marketing	Business 330	3
Principles of Finance	Business 350	3
Principles of Production	Business 360	3
Principles of Business Analytics	Business 380	3
Intermediate Financial Accounting II	Accounting 311	3
Advanced Managerial Accounting	Accounting 321	3
Federal Business Income Taxes	Accounting 331	3
Advanced Financial Accounting	Accounting 410	3
Auditing	Accounting 450	3
Strategic Management	Business 480	3
Accounting Elective	Choose from designated classes	3
Internship	Acct 497, Bus 497, or Econ 497	3
		<b>52 credits</b>
	<b>TOTAL REMAINING CREDITS</b>	<b>68-79 credits</b>

\*\* Prerequisite satisfied by Nicolet College 20804220 Intermediate Algebra.

\*\*\* May be satisfied through Nicolet's Liberal Arts Program. Work with advisors at Nicolet and UWSP to choose the appropriate courses.

***UWSP University graduation requirements for a Bachelor of Science Degree will need to be completed: 40 credits at 300 and 400 level and 120 total minimum credits.***

**SPECIAL CONSIDERATIONS:**

1. Associate degree graduates must have earned a minimum grade point average of 2.50. An ineligible candidate may appeal for consideration through the Head, School of Business and Economics.
2. The acceptance of credits applies only to this Program-to-Program Articulation.
3. For acceptance of equivalent courses, Nicolet courses must have been completed within the last 5 years. Beyond this period of time, course equivalents will be assessed on an individual basis.
4. The Agreement shall become effective on the 1st day of July 2024 and shall automatically renew on each July 1, for an additional year, unless terminated through written notice by either Party to this Agreement.
5. On an annual basis the UWSP School of Business and Economics will receive contact information for students enrolled in the Nicolet College Accounting program in order for the School of Business and Economics to provide advice on transferring into UWSP and the Accounting program.