



Program Guidebook

Bachelor of Science Business Administration Accounting

The Bachelor of Science in Business Administration with a Major in Accounting is a competency-based program that prepares graduates for a variety of careers in the field of accounting both in the public, private and non-profit entities. Graduates with a major in Accounting will combine a set of general business competencies with a set of in-depth competencies from the field of accounting. These competencies align with a variety of positions in accounting, including accounting associate, tax associate, audit associate and can help you develop the professional skills necessary to become an accounting manager, assistant controller, or controller.

Understanding the Competency-Based Approach

Practically speaking, how do competency-based programs like those offered at Western Governors University (WGU) work? Unlike traditional universities, WGU does not award degrees based on completion of a certain number of credit hours or a certain set of required courses. Instead, you will earn your degree by demonstrating your skills, knowledge, and understanding of important concepts.

Progress through a degree program is governed not by the amount of time you spend in class but by your ability to demonstrate mastery of competencies as you complete required courses. Of course, you will need to engage in learning experiences as you review competencies or develop knowledge and skills in areas in which you may be weak. To help you acquire the knowledge and skills you need to complete your courses and program, WGU provides a rich array of learning resources. Your program mentor will work closely with you to help you understand the competencies required for your program and to help you create a schedule for completing your courses. You will also work closely with course instructors as you engage in each of your courses. As subject matter experts, course instructors will guide you through the content you must master to pass the course assessments.

The benefit of this competency-based system is that enables students who are knowledgeable about a particular subject to make accelerated progress toward completing a degree, even if they lack college experience. You may have gained skills and knowledge of a subject while on the job, accumulated wisdom through years of life experience, or already taken a course on a particular subject. WGU will award your degree based on the skills and knowledge that you possess and can demonstrate—not the number of credits hours on your transcript.

Accreditation

Western Governors University is the only university in the history of American higher education to have earned accreditation from four regional accrediting commissions. WGU's accreditation was awarded by (1) the Northwest Commission on Colleges and Universities, (2) the Higher Learning Commission of the North Central Association of Colleges and Schools, (3) the Accrediting Commission for Community and Junior Colleges of the Western Association of Schools and Colleges, and (4) the Accrediting Commission for Senior Colleges and Universities of the Western Association of Schools and Colleges. The university's accreditation status is now managed by the Northwest Commission on Colleges and Universities (NWCCU), which reaffirmed WGU's accreditation in February 2017. The WGU Teachers College is accredited by the National Council for Accreditation of Teacher Education (NCATE). The nursing programs are accredited by the Commission on Collegiate Nursing Education (CCNE). The Health Information Management program is accredited by the Commission on Accreditation for Health Informatics and Information Management Education (CAHIIM). The College of Business programs are accredited by the Accreditation Council for Business Schools and Programs (ACBSP).

The Degree Plan

The focus of your program is your personalized Degree Plan. The Degree Plan is a detailed blueprint of the courses you will need to complete in order to earn your degree. The Degree Plan also lays out the accompanying learning resources and assessments that compose your program. The list of courses in the Degree Plan is often referred to as the standard path. The amount of time it takes to complete your program depends on both the amount of new information you need to learn and the amount of time you plan to devote each week to study. Your program mentor and course instructors will help you assess your strengths and development needs to establish a study plan.

Students vary widely in the specific skills and information they need to learn. For example, some students may be highly knowledgeable in a particular subject matter and would not need to engage in new learning opportunities. Other students may find that portions of the program require them to learn new information and that they need to take an online class or participate in a study module to acquire the knowledge and skills needed to fulfill program competencies in that area. Some individuals may be able to devote as little as 15–20 hours per week to the program, while others may need to devote more time. For this reason,

pre-assessments are there to help your program mentor form a profile of your prior knowledge and create a personalized Degree Plan.

How You Will Interact with Faculty

At WGU, faculty serve in specialized roles, and they will work with you individually to provide the guidance, instruction, and support you will need to succeed and graduate. As a student, it is important for you to take advantage of this support. It is key to your progress and ultimate success. Upon your enrollment, you will be assigned a program mentor—an expert in your field of study who will provide you with regular program-level guidance and support from the day you start until the day you graduate. Your program mentor will set up regular telephone appointments (weekly at first) with you, which you will be expected to keep. The mentor will review program competencies with you and work with you to develop a plan and schedule for your coursework. Your program mentor will serve as your main point of contact throughout your program—helping you set weekly study goals, recommending specific learning materials, telling you what to expect in courses, and keeping you motivated. In addition to regular calls, your program mentor is available to help you resolve questions and concerns as they arise.

You will also be assigned to a course instructor for each course. Course instructors are doctoral-level subject matter experts who will assist your learning in each individual course. When you begin a new course, your assigned course instructor will actively monitor your progress and will be in touch to offer one-on-one instruction and to provide you with information about webinars, cohort sessions, and other learning opportunities available to help you acquire the competencies you need to master the course. Your course instructor can discuss your learning for the course, help you find answers to content questions, and give you the tools to navigate the course successfully. In addition, you will communicate with course instructors by posting in the online learning community and participating in live discussion sessions such as webinars and cohorts.

For many of the courses at WGU, you will be required to complete performance assessments. These include reports, papers, presentations, and projects that let you demonstrate your mastery of the required competencies. A separate group of faculty members, called evaluators, will review your work to determine whether it meets requirements. Evaluators are also subject matter experts in their field of evaluation. If your assessment needs further work before it “passes,” these evaluators, who review your work anonymously, will provide you with instructional feedback to help you meet evaluation standards and allow you to advance.

Connecting with Other Mentors and Fellow Students

As you proceed through your Degree Plan, you will have direct contact with multiple faculty members. These communications can take a variety of forms, including participation in one-on-one discussions, chats in the learning communities, and live cohort and webinar opportunities. As a WGU student, you will have access to your own personal MyWGU Student Portal, which will provide a gateway to your courses of study, learning resources, and learning communities where you will interact with faculty and other students.

The learning resources in each course are specifically designed to support you as you develop competencies in preparation for your assessments. These learning resources may include reading materials, videos, tutorials, cohort opportunities, community discussions, and live discussions that are guided by course instructors who are experts in their field. You will access your program community during your orientation course to network with peers who are enrolled in your program and to receive continued support through professional enrichment and program-specific chats, blogs, and discussions. WGU also provides Student Services associates to help you and your program mentor solve any special problems that may arise.

Orientation

The WGU orientation course focuses on acquainting you with WGU’s competency-based model, distance

education, technology, and other resources and tools available for students. You will also utilize WGU program and course communities, participate in activities, and get to know other students at WGU. The orientation course must be completed before you can start your first term at WGU.

Transferability of Prior College Coursework

Because WGU is a competency-based institution, it does not award degrees based on credits but rather on demonstration of competency. However, if you have completed college coursework at another accredited institution, or if you have completed industry certifications, you may have your transcripts and certifications evaluated to determine if you are eligible to receive some transfer credit. The guidelines for determining what credits will be granted varies based on the degree program. Students entering graduate programs must have their undergraduate degree verified before being admitted to WGU. To review more information in regards to transfer guidelines based on the different degree programs, you may visit the Student Handbook found at the link below and search for "Transfer Credit Evaluation."

[Click here for the Student Handbook](#)

WGU does not waive any requirements based on a student's professional experience and does not perform a "résumé review" or "portfolio review" that will automatically waive any degree requirements. Degree requirements and transferability rules are subject to change in order to keep the degree content relevant and current.

Remember, WGU's competency-based approach lets you take advantage of your knowledge and skills, regardless of how you obtained them. Even when you do not directly receive credit, the knowledge you possess may help you accelerate the time it takes to complete your degree program.

Continuous Enrollment, On Time Progress, and Satisfactory Academic Progress

WGU is a "continuous enrollment" institution, which means you will be automatically enrolled in each of your new terms while you are at WGU. Each term is six months long. Longer terms and continuous enrollment allow you to focus on your studies without the hassle of unnatural breaks between terms that you would experience at a more traditional university. At the end of every six-month term, you and your program mentor will review the progress you have made and revise your Degree Plan for your next six-month term.

WGU requires that students make measurable progress toward the completion of their degree programs every term. We call this "On-Time Progress," denoting that you are on track and making progress toward on-time graduation. As full-time students, graduate students must enroll in at least 8 competency units each term, and undergraduate students must enroll in at least 12 competency units each term. Completing at least these minimum enrollments is essential to On-Time Progress and serves as a baseline from which you may accelerate your program. We measure your progress based on the courses you are able to pass, not on your accumulation of credit hours or course grades. Every time you pass a course, you are demonstrating that you have mastered skills and knowledge in your degree program. For comparison to traditional grading systems, passing a course means you have demonstrated competency equivalent to a "B" grade or better.

WGU assigns competency units to each course in order to track your progress through the program. A competency unit is equivalent to one semester credit of learning. Some courses may be assigned 3 competency units while others may be as large as 12 competency units.

Satisfactory Academic Progress (SAP) is particularly important to students on financial aid because you must achieve SAP in order to maintain eligibility for financial aid. We will measure your SAP quantitatively by reviewing the number of competency units you have completed each term. In order to remain in good academic standing, you must complete at least 66.67% of the units you attempt over the length of your

program—including any courses you add to your term to accelerate your progress. Additionally, during your first term at WGU you must pass at least 3 competency units in order to remain eligible for financial aid. We know that SAP is complex, so please contact a financial aid counselor should you have additional questions. *Please note: The Endorsement Preparation Program in Educational Leadership is not eligible for federal financial aid.

Courses

Your Degree Plan includes courses needed to complete your program. To obtain your degree, you will be required to demonstrate your skills and knowledge by completing the assessment(s) for each course. In general there are two types of assessments: performance assessments and objective assessments. Performance assessments contain, in most cases, multiple scored tasks such as projects, essays, and research papers. Objective assessments include multiple-choice items, multiple-selection items, matching, short answer, drag-and-drop, and point-and-click item types, as well as case study and video-based items. Certifications verified through third parties may also be included in your program. More detailed information about each assessment is provided in each course of study.

Learning Resources

WGU works with many different educational partners, including enterprises, publishers, training companies, and higher educational institutions, to provide high-quality and effective learning resources that match the competencies you are developing. These vary in type, and may be combined to create the best learning experience for your course. A learning resource can be an e-textbook, online module, study guide, simulation, virtual lab, tutorial, or a combination of these. The cost of most learning resources are included in your tuition and Learning Resource Fee. They can be accessed or enrolled for through your courses. Some degree-specific resources are not covered by your tuition, and you will need to cover those costs separately. WGU also provides a robust library to help you obtain additional learning resources, as needed.

Mobile Compatibility:

The following article provides additional details about the current state of mobile compatibility for learning resources at WGU. It includes a list that can be referenced to determine the mobile friendliness of all core course materials used in a program.

[Student Handbook article: Can I use my mobile device for learning resources?](#)

Standard Path

As previously mentioned, competency units (CUs) have been assigned to each course in order to measure your academic progress. If you are an undergraduate student, you will be expected to enroll in a minimum of 12 competency units each term. Graduate students are expected to enroll in a minimum of 8 competency units each term. A standard plan for a student for this program who entered WGU without any transfer units would look similar to the one on the following page. Your personal progress can be faster, but your pace will be determined by the extent of your transfer units, your time commitment, and your determination to proceed at a faster rate.

Standard Path for Bachelor of Science Business Administration Accounting

Course Description	CUs	Term
Fundamentals for Success in Business	3	1
Introduction to Spreadsheets	1	1
Best Practices in Management: Projects, Staffing, Scheduling, and Budgeting	4	1
Applied Probability and Statistics	3	1
Principles of Accounting	3	1
Information Technology Management Essentials	3	2
English Composition I	3	2
Finance Skills for Managers	3	2
Concepts in Marketing, Sales, and Customer Contact	3	2
Introduction to Communication	3	3
Principles of Economics	3	3
Business Environment Applications I: Business Structures and Legal Environment	2	3
Business Environment Applications II: Process, Logistics, and Operations	2	3
Managing in a Global Business Environment	3	3
Critical Thinking and Logic	3	4
Innovative and Strategic Thinking	3	4
Emotional and Cultural Intelligence	3	4
Business Core Capstone: An Integrated Application	4	4
Business Management Tasks	3	5
Applied Algebra	3	5
Financial Accounting	3	5
Taxation I	3	5
Introduction to Humanities	3	6
Cost and Managerial Accounting	3	6
English Composition II	3	6
Operations and Supply Chain Management	3	6
Organizational Behavior	3	7
Business Law for Accountants	3	7
Business Ethics	3	7
Quantitative Analysis For Business	3	7
Introduction to Human Resource Management	3	8
Intermediate Accounting I	3	8
Survey of United States History	3	8
Integrated Physical Sciences	3	8
Introduction to Sociology	3	9

Course Description	CUs	Term
Intermediate Accounting II	3	9
Accounting Information Systems	3	9
Employment Law	3	9
Compensation and Benefits	3	10
Intermediate Accounting III	3	10
Auditing	3	10

Changes to Curriculum

WGU publishes an Institutional Catalog, which describes the academic requirements of each degree program. Although students are required to complete the program version current at the time of their enrollment, WGU may modify requirements and course offerings within that version of the program to maintain the currency and relevance of WGU's competencies and programs. As these changes are implemented, WGU will ensure that the length of the student's degree program (i.e., total competency unit requirements) will not increase and that competency units already earned will be applied to the updated program version. When program requirements are updated, students readmitting after withdrawal from the university will be expected to re-enter into the most current catalog version of the program.

Areas of Study for Bachelor of Science Business Administration

Accounting

The following section includes the areas of study in the program, with their associated courses. Your specific learning resources and level of instructional support will vary based on the individual competencies you bring to the program and your confidence in developing the knowledge, skills, and abilities required in each area of the degree. The Degree Plan and learning resources are dynamic, so you need to review your Degree Plan and seek the advice of your mentor regarding the resources before you purchase them.

Business Core

Fundamentals for Success in Business

This introductory course provides students with an overview of the field of business and a basic understanding of how management, organizational structure, communication, and leadership styles affect the business environment. It also introduces them to some of the power skills that help make successful business professionals, including time management, problem solving, emotional intelligence and innovation; while also teaching them the importance of ethics. This course gives students an opportunity to begin to explore their own strengths and passions in relation to the field while also acclimating them to the online competency-based environment.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate identifies leadership opportunities to enhance organizational performance.*
- *The graduate communicates ideas, opinions, and information suitable for a professional setting.*
- *The graduate recognizes common organizational functions and values in order to collaborate within them.*
- *The graduate recognizes the emotional reactions of self and others in a variety of professional situations.*
- *The graduate identifies common ethical issues that individuals face within organizations.*

Introduction to Spreadsheets

The Introduction to Spreadsheets course will help students become proficient in using spreadsheets to analyze business problems. Students will demonstrate competency in spreadsheet development and analysis for business applications (e.g., using essential spreadsheet functions, formulas, tables, charts, etc.). Introduction to Spreadsheets has no prerequisites.

This course covers the following competencies:

- *The graduate creates tables to summarize and analyze data to make decisions.*
- *The graduate creates data visualizations using charts and graphs for use in a professional setting.*
- *The graduate applies appropriate formulas and functions to aggregate and summarize spreadsheet data.*
- *The graduate creates formatted spreadsheets, using appropriate functions to organize and present data effectively.*

Best Practices in Management: Projects, Staffing, Scheduling, and Budgeting

Best Practices in Management: Projects, Staffing, Scheduling, and Budgeting provides students with an introductory look at the discipline of management and its context within the business environment. Students of this course build on previously mastered competencies by taking a more in-depth look at management as a discipline and how it differs from leadership while further exploring the importance of communication within business. This course provides students with a business generalist overview in the areas of strategic decision-making and operational planning, managerial budgeting, change management, human capital management, staff development, and conflict management.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate applies people management tools to achieve stated organizational outcomes.*
- *The graduate identifies leadership and management attributes in order to differentiate between roles.*
- *The graduate applies communication strategies for managers that are suitable for the target audience.*

- *The graduate identifies the impact of long-term strategic goals at the departmental level.*

Principles of Accounting

Principles of Accounting provides students with an introduction to the discipline of accounting and its context within the business environment. In this course, students will learn to differentiate between financial, cost, and managerial accounting and where these accounting types fit into the business environment. This course will help students gain a fundamental knowledge of the budgeting process, how to analyze basic financial statements, and how to use spreadsheets to analyze data. This course provides students with a business generalist overview of the field of accounting and acts as a preview course for the accounting major. The following course is a prerequisite: Basic Spreadsheet Literacy.

This course covers the following competencies:

- *The graduate explains how controlling costs and profits affects an organization.*
- *The graduate determines the elements and processes involved in managing a company's cash flows and operating cycle.*
- *The graduate explains how financial statements assist decision-making.*
- *The graduate explains how various costing methodologies assist internal decision-making.*
- *The graduate explains how managerial cost information assists internal decision-making.*
- *The graduate identifies the role of accounting information and the purpose of the accounting cycle in decision-making.*

Information Technology Management Essentials

Information Technology Management Essentials includes topics such as information systems analysis, database resource management, spreadsheet literacy, and computer literacy concepts. This course will help students understand the importance of information technology in an organization and apply databases to solve business problems. This course serves as a preview course for the ITM major. Introduction to Spreadsheets is a prerequisite for this course.

This course covers the following competencies:

- *The graduate explains how IT enables business operations.*
- *The graduate describes business value, design, and management of information systems.*
- *The graduate applies data management tools and processes for business tasks.*
- *The graduate describes the role of emerging technologies in a business environment.*

Finance Skills for Managers

This course provides students with an introductory look at the discipline of finance and its context within the business environment. Students gain the knowledge to differentiate between personal and business finance and how they may overlap in a business environment. Students also gain a fundamental knowledge of financial forecasting and budgeting, statement analysis, and decision making. This course provides the student a business generalist overview of the field of finance and builds on previous acquired competencies related to using spreadsheets.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate identifies the systems, structure, roles, and impact of finance in the business environment.*
- *The graduate utilizes the appropriate financial tools and techniques to inform limited financial investment decisions.*
- *The graduate uses financial statements to determine the health of a business organization.*
- *The graduate identifies how financial forecasting and budgeting helps individuals and organizations plan for future financial needs.*
- *The graduate utilizes interest rates, time value of money, and risk and return principles to inform financial business decisions.*

Concepts in Marketing, Sales, and Customer Contact

Concepts in Marketing, Sales, and Customer Contact introduces students to the discipline of marketing and its role within the strategic and operational environments of a business. This course covers fundamental knowledge in the area of marketing planning, including the marketing mix, while also describing basic concepts of brand management, digital marketing, customer relationship management, and personal selling and negotiating. All of this helps students identify the

role of marketing within an organization. This course provides students with a business generalist overview of the field of marketing and an exploration of the marketing major.

This course covers the following competencies:

- *The graduate describes how strategic marketing influences the overall success of a business.*
- *The graduate identifies personal selling and negotiating strategies within the sales management process.*
- *The graduate describes basic elements used in marketing planning.*

Business Environment Applications I: Business Structures and Legal Environment

Business Environment Applications 1 provides students with a generalist overview of the business environment and a deeper look at a number of topics that make up the non-discipline areas of business which are required for a business person to be successful within any business environment. The first part of the course focuses on knowledge about organizations and how people operate within organizations, including the areas of organizational theory, structure, and effectiveness. The course then looks at business from a legal perspective with an overview of the legal environment of business. The course will prepare the student to consider specific legal situations and to make legal and ethical decisions related to those situations.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate describes common legal considerations for the creation and operation of a business operation.*
- *The graduate explains how the structure of an organization impacts its effectiveness in the context of critical circumstances.*

Business Environment Applications II: Process, Logistics, and Operations

Business Environment II: Logistics, Process, and Operations provides students with a generalist overview of the business environment as they explore themes of ethics, problem-solving, and innovative thinking. This course adds to the students' business skills and knowledge in a number of professional areas. The first part of the course uncovers a series of business processes like project and risk management. The second part gives an introductory-level look at the specialized areas of operations management, supply chains, and logistics. The course finishes with models of change management and how to use them to overcome barriers in organizations.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate explains how project management concepts can help an organization achieve its goals.*
- *The graduate explains how logistics are important to the operations of a successful organization.*
- *The graduate applies change management models to help an organization achieve its goals.*

Managing in a Global Business Environment

Managing in a Global Business Environment provides students with a generalist overview of business from a global perspective, while also developing basic skills and knowledge to help them make strategic decisions, communicate, and develop personal relationships in a global environment. Business today is by its very nature a global environment, and individuals working in business will experience the global nature of business as they progress through their careers. This course builds on previously acquired competencies by providing an overview of U.S. federal laws in relation to doing business in a global environment.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate compares the effectiveness of business strategies in the global business environment.*
- *The graduate describes how financial and operational practices influence global business.*
- *The graduate defines globalization and its major driving forces.*
- *The graduate describes the regulatory and ethical aspects of global business.*
- *The graduate describes technologies and trends in the global business environment.*

Innovative and Strategic Thinking

This course covers an important part of being a business professional: the knowledge and skills used in building and implementing business strategy. The course helps students build on previously acquired competencies in the areas of management, innovative thinking, and risk management while introducing them to the concepts and theories underpinning business strategy as a general business perspective. The course will help students gain skills in analyzing different business environments and in using quantitative literacy and data analysis in business strategy development and implementation. This course helps to provide students with a generalist overview of the area of business strategy.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate utilizes evidence-based techniques to make strategic decisions.*
- *The graduate identifies the impact of innovation in personal and professional settings.*
- *The graduate applies appropriate business practices to formulate recommendations that impact organizational effectiveness.*

Emotional and Cultural Intelligence

Emotional and Cultural Intelligence focuses on key personal awareness skills that businesses request when hiring personnel. Key among those abilities is communication. Students will increase their skills in written, verbal, and nonverbal communication skills. The course then looks at three areas of personal awareness including emotional intelligence (EI), cultural awareness, and ethical self-awareness – building on previously acquired competencies and adding new ones. This course helps start students on a road of self-discovery, cultivating awareness to improve both as a business professional and personally.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate applies emotional intelligence (EI) to improve intrapersonal and interpersonal interactions.*
- *The graduate demonstrates cultural intelligence (CI) within multicultural and contemporary business situations.*

General Education

Applied Probability and Statistics

Applied Probability and Statistics helps candidates develop competence in the fundamental concepts of basic statistics including introductory algebra and graphing; descriptive statistics; regression and correlation; and probability. Statistical data and probability are used in everyday life, science, business, information technology, and educational settings to make informed decisions about the validity of studies and the effect of data on decisions. This course discusses what constitutes sound research design and how to appropriately model phenomena using statistical data. Additionally, the content covers simple probability calculations based on events that occur in the business and IT industries. No prerequisites are required for this course.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate applies the operations, processes, and procedures of basic algebra to evaluate quantitative expressions, and to solve equations and inequalities.*
- *The graduate evaluates the relationship between two variables through interpretation of visual displays and numerical measures.*
- *The graduate evaluates categorical and quantitative data pertaining to a single variable using appropriate graphical displays and numerical measures.*
- *The graduate evaluates the relationship between two quantitative variables through correlation and regression.*
- *The graduate applies principles and methods of probability-based mathematics to explain and solve problems.*
- *The graduate applies the operations, processes, and procedures of fractions, decimals, and percentages to evaluate quantitative expressions.*

English Composition I

English Composition I introduces candidates to the types of writing and thinking that are valued in college and beyond. Candidates will practice writing in several genres with emphasis placed on writing and revising academic arguments. Instruction and exercises in grammar, mechanics, research documentation, and style are paired with each module so that

writers can practice these skills as necessary. Composition I is a foundational course designed to help candidates prepare for success at the college level. There are no prerequisites for English Composition I.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate selects appropriate rhetorical strategies that improve writing and argumentation.*
- *The graduate uses appropriate writing and revision strategies.*
- *The graduate applies appropriate grammatical rules, sentence structure, and writing conventions.*
- *The graduate appropriately uses a given writing style.*
- *The graduate composes an appropriate narrative for a given context.*
- *The graduate composes an appropriate argumentative essay for a given context.*
- *The graduate integrates credible and relevant sources into written arguments.*

Introduction to Communication

This introductory communication course allows candidates to become familiar with the fundamental communication theories and practices necessary to engage in healthy professional and personal relationships. Candidates will survey human communication on multiple levels and critically apply the theoretical grounding of the course to interpersonal, intercultural, small group, and public presentational contexts. The course also encourages candidates to consider the influence of language, perception, culture, and media on their daily communicative interactions. In addition to theory, candidates will engage in the application of effective communication skills through systematically preparing and delivering an oral presentation. By practicing these fundamental skills in human communication, candidates become more competent communicators as they develop more flexible, useful, and discriminatory communicative practices in a variety of contexts. Note: There are references within this video to Taskstream. If Taskstream is not part of your student experience, please disregard, and locate your task(s) within your course.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate utilizes appropriate presentational communication strategies in personal and professional settings.*
- *The graduate applies foundational elements of effective communication.*
- *The graduate applies appropriate communication strategies in interpersonal and group contexts.*

Critical Thinking and Logic

Reasoning and Problem Solving helps candidates internalize a systematic process for exploring issues that takes them beyond an unexamined point of view and encourages them to become more self-aware thinkers by applying principles of problem identification and clarification, planning and information gathering, identifying assumptions and values, analyzing and interpreting information and data, reaching well-founded conclusions, and identifying the role of critical thinking in disciplines and professions.

This course covers the following competencies:

- *The graduate recognizes the value of critical thinking in identifying and understanding the underlying structures of the disciplines and professions.*
- *The graduate identifies internal and external biases and assumptions related to a problem, and evaluates the influence and validity of these biases and assumptions.*
- *This competency exists to assess the readiness of students.*
- *The graduate logically brings together information to arrive at a viable solution to a problem, and then clearly and accurately communicates the results.*
- *The graduate analyzes open-ended problems by learning about the problem and evaluating the accuracy and relevance of different perspectives on the problem.*
- *The graduate synthesizes information to understand a problem's complexities and potential solutions, and then evaluates the reasoning and evidence in support of these different solutions.*
- *The graduate evaluates different sources representing a range of perspectives on a problem in order to weigh the implications and consequences of different solutions to the problem.*

Applied Algebra

Applied Algebra is designed to help candidates develop competence in working with functions, working with the algebra of functions, and using some applied properties of functions. Candidates will learn how to apply different kinds of functions to relevant, real-life examples. From there, the algebra of several families of functions will be explored, including linear, polynomial, exponential, and logistic functions. Candidates will also learn about relevant, applicable mathematical properties of each family of functions, including rate of change, concavity, maximizing/minimizing, and asymptotes. These properties will be used to solve problems related to a WGU major and make sense of problems in everyday living. Candidates should complete Applied Probability and Statistics or its equivalent prior to engaging in Applied Algebra.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate applies linear functions and their properties to real-world problems.*
- *The graduate verifies the validity of a given model.*
- *The graduate applies exponential functions and their properties to real-world problems.*
- *The graduate interprets the real-world meaning of various functions based on notation, graphical representations, and data representations.*
- *The graduate analyzes graphical depictions of real-world situations using functional properties.*
- *The graduate applies logistic functions and their properties to real-world problems.*
- *The graduate applies polynomial functions and their properties to real-world problems.*

Introduction to Humanities

This introductory humanities course allows candidates to practice essential writing, communication, and critical thinking skills necessary to engage in civic and professional interactions as mature, informed adults. Whether through studying literature, visual and performing arts, or philosophy, all humanities courses stress the need to form reasoned, analytical, and articulate responses to cultural and creative works. Studying a wide variety of creative works allows candidates to more effectively enter the global community with a broad and enlightened perspective.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate assesses the development of humans through the study of key concepts, disciplines, and primary influences of the humanities.*
- *The graduate analyzes the primary contributions and characteristics of humanities during the Romantic period.*
- *The graduate analyzes the primary contributions and characteristics of humanities during the Neoclassical and Enlightenment period.*
- *The graduate analyzes the primary contributions and characteristics of humanities during the Classical period.*
- *The graduate analyzes the primary contributions and characteristics of humanities during the Realism movement.*
- *The graduate analyzes the primary contributions and characteristics of humanities during the Renaissance.*

English Composition II

English Composition II introduces candidates to the types of research and writing that are valued in college and beyond. Candidates will practice writing, with emphasis placed on research, writing, and revising an academic argument. Instruction and exercises in grammar, mechanics, research documentation, and style are paired with each module so that writers can practice these skills as necessary. Composition II is a foundational course designed to help candidates prepare for success at the college level. Composition I is the prerequisite for Composition II.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate composes an argumentative research paper.*
- *The graduate applies steps of the writing process appropriately to improve quality of writing.*
- *The graduate evaluates the quality, credibility, and relevance of evidence in order to integrate evidence into a final research paper.*

Survey of United States History

This course presents a broad and thematic survey of U.S. history from European colonization to the mid-twentieth century. Students will explore how historical events and major themes in American history have affected a diverse population.

This course covers the following competencies:

- *The graduate analyzes the colonial experience and the foundations of the American Revolution.*
- *The graduate analyzes the challenges of partisan politics and sectionalism in the Early Republic and Civil War eras.*
- *The graduate examines the major changes that defined the United States in the late-nineteenth and early-twentieth centuries.*
- *The graduate explains significant international and domestic challenges that the United States confronted since World War I.*

Introduction to Sociology

This course teaches students to think like sociologists, or, in other words, to see and understand the hidden rules, or norms, by which people live, and how they free or restrain behavior. Students will learn about socializing institutions, such as schools and families, as well as workplace organizations and governments. Participants will also learn how people deviate from the rules by challenging norms and how such behavior may result in social change, either on a large scale or within small groups.

This course covers the following competencies:

- *The graduate explains major perspectives and key contributors to the development of sociology.*
- *The graduate explains the constructs of conformity to and deviance from social norms.*
- *The graduate explains reciprocal relationships between social institutions and individuals.*
- *The graduate explains how societies are stratified across various social statuses.*
- *The graduate identifies components of culture and socialization as they relate to individuals in society.*

Economics

Principles of Economics

Principles of Economics provides students with the knowledge they need to be successful managers, including basic economic theories related to markets and how markets function. This course starts by defining economics, differentiating between microeconomics and macroeconomics, and explaining the fundamental economic principles of each. It then looks at microeconomics and how it is used to make business and public policy decisions, including the principles of supply, demand, and elasticity, market efficiency, cost of production, and different market structures. The course finishes by looking at macroeconomics and how it is used to make business and public policy decisions, including measurement of macroeconomic variables, aggregate supply and demand, the concepts of an open economy, and how trade policies influence domestic and international markets.

This course covers the following competencies:

- *The graduate explains concepts in macroeconomics used in business and public policy decisions.*
- *This competency exists to assess the readiness of students.*
- *The graduate explains concepts in microeconomics used in business and public policy decisions.*
- *The graduate explains fundamental economic principles used in microeconomics and macroeconomics.*

Business

Business Core Capstone: An Integrated Application

This course ties together all the skills and knowledge covered in the business common core courses and allows the student to prove their mastery of the competencies by applying them in a simulated business environment. This course will help take the student's knowledge and skills from the theoretical to applicable.

This course covers the following competencies:

- *The graduate applies the competencies from across the business core curriculum, demonstrating the ability to lead the*

implementation of the mission, strategy, and goals of an organization.

Organizational Behavior

Organizational Behavior explores how to lead and manage effectively in diverse business environments. The course requires students to demonstrate the ability to apply organizational leadership theories and management strategies in a series of scenario-based problems.

This course covers the following competencies:

- *The graduate can recommend appropriate principles or techniques for guiding the development of a group.*
- *This competency exists to assess the readiness of students.*
- *The graduate can determine which type of team and team leadership should be used to accomplish a task or project.*
- *The graduate can develop and recommend how to implement effective performance evaluation processes.*
- *The graduate can describe the effects of specified influences on individual behavior.*
- *The graduate analyzes the culture within an organization to determine how to work effectively within that organization.*
- *The graduate can analyze leadership theories, methods, and tools in given situations and select the appropriate behavior of the leader.*

Business Ethics

Business Ethics is designed to enable students to identify the ethical and socially responsible courses of action available through the exploration of various scenarios in business. Students will also learn to develop appropriate ethics guidelines for a business. This course has no prerequisites.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate analyzes ethical considerations that shape business leadership.*
- *The graduate applies ethical principles to environmental concerns confronting business.*
- *The graduate applies ethical principles to employment.*
- *The graduate analyzes ethical and socially responsible courses of action in a given business situation.*
- *The graduate evaluates ethical policies in a given business scenario.*
- *The graduate applies ethical principles to international business.*

Business Management

Business Management Tasks

Business Management Tasks addresses important concepts needed to effectively manage a business. Topics include understanding the cost-quality relationship, using various types of graphical charts in operations management, managing innovation, and developing strategies for working with individuals and groups.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate is knowledgeable about managing innovation.*
- *The graduate is knowledgeable about strategies for working with individuals and groups in an organization.*
- *The graduate understands the types and uses of graphical charts in operations management.*
- *The graduate understands the relationship between costs and quality.*

Operations and Supply Chain Management

Operations and Supply Chain Management provides a streamlined introduction to how organizations efficiently produce goods and services, determine supply chain management strategies, and measure performance. Emphasis is placed on integrative topics essential for managers in all disciplines, such as supply chain management, product development, and capacity planning. This course will guide students in analyzing processes, managing quality for both services and products, and measuring performance while creating value along the supply chain in a global environment. Topics include forecasting,

product and service design, process design and location analysis, capacity planning, management of quality and quality control, inventory management, scheduling, supply chain management, and performance measurement.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate explains appropriate quality management strategies for continuous improvement in an organization.*
- *The graduate analyzes factors involved in the decision making for process design, capacity planning, and location analysis.*
- *The graduate analyzes the supply chain for competitive advantage.*
- *The graduate analyzes forecasting models, measurement techniques, and scheduling methods.*
- *The graduate explains how a business achieves organizational goals and competitive advantage through operations management and inventory management.*
- *The graduate analyzes how just-in-time, TPS, and lean systems improve operating efficiency.*

Accounting

Financial Accounting

Financial Accounting focuses on ways in which accounting principles are used in business operations. Students learn the basics of financial accounting, including how the accounting cycle is used to record business transactions under generally accepted accounting principles (GAAP). Students will also be introduced to the concepts of assets, liabilities, and equity. This course also presents bank reconciliation methods, balance sheets, and business ethics.

Principles of Accounting is a prerequisite for this course.

This course covers the following competencies:

- *The graduate describes how to account for inventory and related accounts.*
- *The graduate applies accounting cycle concepts used to close the books for the year.*
- *The graduate describes how to account for receivables and related accounts.*
- *The graduate explains the importance of internal controls and their impact on the financial statements.*
- *The graduate describes the basic elements, uses, and relationships of the basic financial statements.*
- *The graduate describes how to account for liabilities and equity to ensure accuracy.*
- *The graduate describes how to account for property, plant, equipment, intangible assets, and related accounts to ensure accuracy.*
- *The graduate applies accounting cycle concepts used to prepare basic financial statements.*

Taxation I

This course focuses on the taxation of individuals. It provides an overview of income taxes of both individuals and business entities in order to enhance awareness of the complexities and sources of tax law and to measure and analyze the effect of various tax options. The course will introduce taxation of sole proprietorships. Students will learn principles of individual taxation and how to develop effective personal tax strategies for individuals. Students will also be introduced to tax research of complex taxation issues.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate explains the nature, purpose, and scope of the current U.S. tax system as it relates to individuals.*
- *The graduate conducts basic tax research.*
- *The graduate determines the tax treatment for items reflected in individual income tax returns.*

Cost and Managerial Accounting

Cost and Managerial Accounting focuses on the concepts and procedures needed to identify, collect, and interpret accounting data for management control and decision-making. Topics covered include budgeting, cost-volume-profit analysis, job costing, process costing, activity-based costing, standard costing, and differential analysis. Prerequisites

include Principles of Accounting and Financial Accounting.

This course covers the following competencies:

- *The graduate analyzes the given information to apply the process costing method in determining product costs.*
- *The graduate assesses production efficiencies through variance analysis.*
- *The graduate demonstrates using job-order costing as a product costing tool.*
- *The graduate develops the master budget as a management planning tool.*
- *The graduate analyzes relevant costs to support management decision-making.*
- *The graduate leverages the relationship between cost, volume, and profit to support management decision-making.*
- *The graduate applies overhead to complex and differentiated products using the activity-based costing (ABC) method.*

Intermediate Accounting I

Intermediate Accounting I is the first of three in-depth financial accounting courses for accounting majors. The course builds upon topics covered in Principles of Accounting and Financial Accounting. The course focuses on financial accounting and accounting standards; the conceptual framework of the U.S. generally accepted accounting principles (GAAP); the income statement, the statement of cash flows, and the balance sheet; cash and receivables; and inventory valuation. The prerequisite to this course is Financial Accounting.

This course covers the following competencies:

- *The graduate prepares a balance sheet and a statement of cash flows in accordance with generally accepted accounting principles (GAAP) to show financial information.*
- *The graduate analyzes ratios and cash and receivables in accordance with generally accepted accounting principles (GAAP) to provide financial information for multiple stakeholders.*
- *The graduate applies time value of money concepts in determining valuation of certain assets and liabilities.*
- *The graduate analyzes inventory in accordance with generally accepted accounting principles (GAAP) to provide financial information for multiple stakeholders.*
- *The graduate prepares an income statement in accordance with generally accepted accounting principles (GAAP) to show financial information.*
- *The graduate explains the financial environment and theoretical framework of financial accounting to record financial information.*

Intermediate Accounting II

Intermediate Accounting II is the second of three in-depth financial accounting courses for accounting majors. The course focuses on acquisition and disposition of noncurrent assets; depreciation, impairments, and depletion; intangible assets; current liabilities and contingencies; long-term obligations; stockholders' equity; dilutive securities; and time value of money concepts. The prerequisite to this course is Intermediate Accounting I.

This course covers the following competencies:

- *The graduate accounts for liabilities in accordance with generally accepted accounting principles (GAAP).*
- *The graduate accounts for intangible assets in accordance with generally accepted accounting principles (GAAP).*
- *The graduate accounts for depreciation, impairment, and depletion in accordance with generally accepted accounting principles (GAAP).*
- *The graduate accounts for property, plant, and equipment in accordance with generally accepted accounting principles (GAAP).*
- *The graduate accounts for equity in accordance with generally accepted accounting principles (GAAP).*

Accounting Information Systems

Accounting Information Systems introduces a variety of accounting information systems and internal controls necessary for effective systems. Students will learn how to document and evaluate the process flows of accounting information systems and evaluate internal controls within accounting systems.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate can apply methods of documenting processes and controls.*
- *The graduate explains the activities for each transaction cycle.*
- *The graduate explains accounting information system processes.*
- *The graduate demonstrates the ability to identify and use IT controls.*
- *The graduate explains how information systems are used in auditing.*
- *The graduate explains the benefits of quality information and information systems.*
- *The graduate uses databases to solve business problems.*
- *The graduate explains the processes for acquiring and implementing an accounting information system.*

Intermediate Accounting III

Intermediate Accounting III provides comprehensive coverage of investments, revenue recognition, accounting for income taxes, pension plans, and leases. This course completes the intermediate accounting journey. The course explores further advanced topics, including accounting changes and error analysis, full disclosure requirements in financial reporting, and interpretation of the statement of cash flows. Intermediate Accounting I and II are the prerequisites for this course.

This course covers the following competencies:

- *The graduate analyzes the impact of accounting changes and errors on financial statements in accordance with generally accepted accounting principles (GAAP).*
- *The graduate interprets the statement of cash flows in accordance with generally accepted accounting principles (GAAP).*
- *The graduate describes the accounting for pensions in accordance with generally accepted accounting principles (GAAP).*
- *The graduate analyzes leases in accordance with generally accepted accounting principles (GAAP).*
- *The graduate applies the full disclosure principle in accordance with generally accepted accounting principles (GAAP).*
- *The graduate accounts for income taxes in accordance with generally accepted accounting principles (GAAP).*
- *The graduate accounts for investments in accordance with generally accepted accounting principles (GAAP).*
- *The graduate accounts for revenue in accordance with generally accepted accounting principles (GAAP).*

Auditing

This course will walk students through the auditing process, including planning, conducting, documenting, and reporting an audit. Students will also learn the roles and professional standards of public accountants. This course is designed to help students study for the CPA exam and develop essential skills for real-world experience.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate understands the roles, responsibilities, and professional standards of the public accountant, including the Code of Professional Conduct.*
- *The graduate performs audit procedures for various accounts and evaluates evidence in accordance with generally accepted auditing standards.*
- *The graduate assesses the internal control environment to identify potential risks.*
- *The graduate effectively plans an audit engagement.*
- *The graduate analyzes audit findings and prepares the final reports at the completion of an audit.*

Business Law and Ethics

Business Law for Accountants

This course focuses on those areas of the law that traditionally impact accounting-related and business transaction-related decision functions. The course represents the legal and accounting concepts governing the conduct of business in the United States. It will cover laws and regulations relevant to business operations.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate understands the rights, duties, and liabilities of debtors, creditors, and guarantors, particularly as they relate to bankruptcy and insolvency issues.*
- *The graduate applies appropriate federal laws and regulations (e.g., antitrust, copyright, patents, money laundering, labor, employment, ERISA).*
- *The graduate evaluates the legal implications of business transactions and contracts, particularly as they relate to accounting, auditing, and financial reporting.*
- *The graduate understands the authority, duties, and liabilities of agents and principals.*

Employment Law

This course reviews the legal and regulatory framework surrounding employment, including recruitment, termination, and discrimination law. The course topics include employment-at-will, EEO, ADA, OSHA, and other laws affecting the workplace. This course covers how to analyze current trends and issues in employment law and apply this knowledge to manage risk effectively in the employment relationship.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate assesses compliance with employment laws governing the employment relationship.*
- *The graduate explains the U.S. legal environment governing the employment relationship.*
- *The graduate explains statutory, administrative, and judicial decisions affecting labor relations.*
- *The graduate recommends strategies to prevent discrimination and limit employer risk.*
- *The graduate manages compliance with workplace regulations.*

Quantitative Analysis for Business

Quantitative Analysis For Business

Quantitative Analysis for Business explores various decision-making models, including expected value models, linear programming models, and inventory models. This course helps student learn to analyze data by using a variety of analytic tools and techniques to make better business decisions. In addition, it covers developing project schedules using the Critical Path Method. Other topics include calculating and evaluating formulas, measures of uncertainty, crash costs, and visual representation of decision-making models using electronic spreadsheets and graphs. This course has no prerequisites.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate analyzes data through numerical and graphical methods and techniques.*
- *The graduate uses expected value methods as a decision-making tool.*
- *The graduate describes common business analytical purposes for quantitative analysis methods.*
- *The graduate uses linear programming, inventory economic ordering optimization models, and graphical representations to make informed decisions.*
- *The graduate analyzes projects using the critical path to schedule and control project costs.*

Human Resources

Introduction to Human Resource Management

This course provides an introduction to the management of human resources, the function within an organization that focuses on recruitment, management, and direction for the people who work in the organization. Students will be introduced to topics such as strategic workforce planning and employment; compensation and benefits; training and development; employee and labor relations; and occupational health, safety, and security.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*

- *The graduate explains common training and development activities that improve an employee's current and future job performance.*
- *The graduate explains the process of recruiting a qualified group of candidates.*
- *The graduate identifies a system for measuring, evaluating, and influencing an employee's work performance.*
- *The graduate forecasts the human resource needs of the organization and plans the steps necessary to meet those needs.*
- *The graduate explains the employment relationship and influential factors.*
- *The graduate articulates the strategic roles of human resource management.*
- *The graduate explains the process of selecting employee(s) for a position.*
- *The graduate evaluates the contributions of employees in order to distribute direct and indirect monetary, and non-monetary, rewards.*

Compensation and Benefits

Compensation and Benefits develops competence in the design and implementation of compensation and benefits systems in an organization. The total rewards perspective integrates tangible rewards (e.g., salary, bonuses) with employee benefits (e.g., health insurance, retirement plan) and intangible rewards (e.g., location, work environment). This perspective allows students to use all forms of rewards fairly and effectively to enable job satisfaction and organizational performance. There are no prerequisites.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate interprets market reward surveys to anchor pay levels and pay mixes for benchmark jobs.*
- *The graduate effectively and legally manages employee benefits to minimize risk and maximize employee attraction and retention.*
- *The graduate evaluates pay types and systems with consideration for their motivational foundations.*
- *The graduate explains a total rewards strategy that utilizes various forms of rewards while fitting with the organizational strategy, human resources strategy, and business environment.*
- *The graduate analyzes how employees and organizations create and value intangible rewards, integrating them with tangible forms of rewards.*
- *The graduate evaluates the value of jobs and capabilities within an organization, producing a job-value structure that enables internal reward equity.*

General Science Content

Integrated Physical Sciences

This course provides students with an overview of the basic principles and unifying ideas of the physical sciences: physics, chemistry, and earth sciences. Course materials focus on scientific reasoning and practical, everyday applications of physical science concepts to help students integrate conceptual knowledge with practical skills.

This course covers the following competencies:

- *This competency exists to assess the readiness of students.*
- *The graduate examines applications of physics including fundamental concepts such as forces, motion, energy, and waves.*
- *The graduate describes the underlying organization, interactions, and processes within the Earth system including the Earth's structure and atmosphere, and Earth's interactions within the solar system.*
- *The graduate examines applications of key chemistry concepts including the structure of matter and the behavior and conservation of matter in chemical reactions.*
- *The graduate describes the nature and process of science.*

Need More Information? WGU Student Services

WGU's Student Services team is dedicated exclusively to helping you achieve your academic goals. The Student Services office is available during extended hours to assist with general questions and administrative or accessibility issues. The Student Services team members help you resolve issues, listen to student issues and concerns, and make recommendations for improving policy and practice based on student feedback. The Student Services team provides a formal means by which you can express your views, which in turn will inform the decisions we make.

Student Services team members also assist with unresolved concerns to find equitable resolutions. To contact the Student Services team, please feel free to call 877-435-7948 or e-mail studentservices@wgu.edu. We are available Monday through Friday from 6:00 a.m. to 10:00 p.m., Saturday from 7:00 a.m. to 7:00 p.m., mountain standard time. Closed Sundays.

If you have inquiries or concerns that require technical support, please contact the WGU IT Service Desk. The IT Service Desk is available Monday through Friday, 6:00 a.m. to 10:00 p.m. and Saturday and Sunday, 10:00 a.m. to 7:00 p.m., mountain standard time. To contact the IT Service Desk, please call 1-877-HELP-WGU (877-435-7948) or e-mail servicedesk@wgu.edu. The support teams are generally closed in observance of university holidays.

For the most current information regarding WGU support services, please visit "Student Support" on the Student Portal at <http://my.wgu.edu>.