



## Program Guidebook

---

### Bachelor of Science, Accounting

*The Bachelor of Science in Accounting is a competency-based program that enables professionals in accounting to earn a Bachelor of Science degree. The Accounting degree is great preparation for a career in accounting in a public company, non-profit entity, or other organization. This program consists of twelve balanced areas of study, WGU competency-based assessments, and a capstone project.*

## 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, Accounting

Course Description	CUs	Term
Organizational Behavior	3	1
English Composition I	3	1
Spreadsheets	3	1
Intermediate Algebra	3	1
Integrated Physical Sciences	3	2
English Composition II	3	2
College Algebra	4	2
Business Law	3	2
Principles of Accounting	4	3
Macroeconomics	3	3
Microeconomics	3	3
Introduction to Communication	3	3
Global Business	3	4
Accounting II	3	4
Managerial Accounting	3	4
Principles of Management	4	4
Business Strategy	3	5
Principles of Finance	3	5
Business Law for Accountants	3	5
Business Communication	3	5
Marketing Fundamentals	3	6
Intermediate Accounting I	3	6
Quantitative Analysis For Business	3	6
Introduction to Human Resource Management	3	6
Introduction to Sociology	3	7
Intermediate Accounting II	3	7
Survey of United States History	3	7
Operations and Supply Chain Management	3	7
Project Management	3	8
Information Systems Management	3	8
Taxation I	3	8

Course Description	CUs	Term
Introduction to Probability and Statistics	3	8
Business Ethics	3	9
Taxation II	3	9
Accounting Information Systems	3	9
Auditing	3	9
Introduction to Humanities	3	10
Cost and Managerial Accounting	3	10
Accounting Capstone	5	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, 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

---

### Organizational Behavior

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

### Business Strategy

Strategy, Change and Organizational Behavior Concepts addresses complex material in the areas of organizational behavior and strategic quality management. Topics include strategic planning, and competitive advantage. This course focuses on models and practices of strategic management, including developing and implementing a strategy and evaluating performance to achieve strategic goals and objectives.

*This course covers the following competencies:*

- *The graduate analyzes the key components of strategic planning within industry as well as internal and external environments.*
- *The graduate formulates a strategic plan.*
- *The graduate analyzes the organizational environment that supports the implementation of a strategic plan.*

### Business Communication

Business Communication is a survey course of communication skills needed in the business environment. Course content includes writing messages, reports, and résumés and delivering oral presentations. The course emphasizes communication processes, writing skills, message types, and presentation of data. The development of these skills is integrated with the use of technology.

*This course covers the following competencies:*

- *The graduate applies effective communication techniques and principles to business environments.*
- *The graduate composes multiple types of business messages in response to scenarios.*

- *The graduate creates messages using technology and/or social media to communicate in a business environment.*
- *The graduate applies business research and writing skills to present information in a business environment.*
- *The graduate applies the principles of business writing to communicate in a business environment.*
- *The graduate creates professional communication documents for employment and career advancement opportunities.*

## **Business Ethics**

Business Ethics is designed to enable students to identify the ethical and socially responsible courses of actions 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:*

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

## **General Education**

---

### **English Composition I**

English Composition I introduces learners to the types of writing and thinking that are valued in college and beyond. Students 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.

Comp I is a foundational course designed to help students prepare for success at the college level.

There are no prerequisites for English Composition I.

*This course covers the following competencies:*

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

### **Intermediate Algebra**

This course provides an introduction of algebraic concepts and the development of the essential groundwork for College Algebra. Topics include: A review of basic mathematical skills, the real number system, algebraic expressions, linear equations, graphing, exponents and polynomials

*This course covers the following competencies:*

- *The graduate solves linear equations and applications.*

- *The graduate translates, simplifies, and evaluates algebraic expressions.*
- *The graduate determines absolute values, adds and subtracts integers, multiplies and divides real numbers, and determines whether or not a particular integer is a solution.*
- *The graduate graphs ordered pairs and lines on the Cartesian coordinate system.*
- *The graduate identifies, evaluates, and multiplies exponents and polynomials.*

## English Composition II

English Composition II introduces undergraduate students to research writing. It is a foundational course designed to help students prepare for advanced writing within the discipline and to complete the capstone. Specifically, this course will help students develop or improve research, reference citation, document organization, and writing skills. English Composition I or equivalent is a prerequisite for this course.

*This course covers the following competencies:*

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

## College Algebra

This course provides further application and analysis of algebraic concepts and functions through mathematical modeling of real-world situations. Topics include: real numbers, algebraic expressions, equations and inequalities, graphs and functions, polynomial and rational functions, exponential and logarithmic functions, and systems of linear equations.

*This course covers the following competencies:*

- *The graduate simplifies and factors polynomial expressions, and solves polynomial equations.*
- *The graduate solves systems of linear equations and their related applications.*
- *The graduate simplifies rational, radical, and quadratic expressions, solves corresponding equations, and extends this knowledge to the study of functions.*
- *The graduate combines functions, finds inverse functions, solves exponential and logarithmic equations and functions.*
- *The graduate classifies and performs operations on real numbers; solves linear equations and inequalities; connects a linear equation to its graph; and identifies a function.*

## Introduction to Communication

This introductory communication course allows students to become familiar with the fundamental communication theories and practices necessary to engage in healthy professional and personal relationships. Students 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 students to consider the influence of language, perception, culture, and media on their daily communicative interactions. In addition to theory, students 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, students become more competent communicators as they develop more flexible, useful, and discriminatory communicative practices in a variety of contexts.

*This course covers the following competencies:*

- *The graduate applies foundational elements of effective communication.*
- *The graduate applies appropriate communication strategies in interpersonal and group contexts*
- *The graduate utilizes appropriate presentational communication strategies in personal and professional settings.*

## Introduction to Sociology

This course teaches students to think like sociologists, 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 the approach of those who observed society in the past including European and American thinkers.*
- *The graduate assesses where one resides within the broader context of a stratified society.*
- *The graduate analyzes the impact of major social institutions on society.*
- *The graduate analyzes the impact of conformity and resistance to society's norms.*
- *The graduate evaluates the social forces that produce one's identity.*

## 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 explains significant international and domestic challenges that the United States confronted since World War I.*
- *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.*

## Introduction to Probability and Statistics

In this course, students demonstrate competency in the basic concepts, logic, and issues involved in statistical reasoning. Topics include summarizing and analyzing data, sampling and study design, and probability.

*This course covers the following competencies:*

- *The graduate applies theoretical or empirical probability to a situation to quantify uncertainty.*
- *The graduate evaluates the sampling methods used in studies including the effect they have on conclusions that can be made.*
- *The graduate evaluates the relationship between two variables through the creation and interpretation of numerical summaries and visual displays.*
- *The graduate determines the probability of events using simulations, diagrams, and probability rules.*
- *The graduate evaluates categorical and quantitative data using appropriate numerical measures and graphical displays.*
- *The graduate designs and conducts observational studies, controlled experiments, and surveys to explore population characteristics.*

## Introduction to Humanities

This introductory humanities course allows students 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 students to more effectively enter the global community with a broad and enlightened perspective.

*This course covers the following competencies:*

- *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 Romantic period.*
- *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 Renaissance.*
- *The graduate analyzes the primary contributions and characteristics of humanities within the Neoclassical and Enlightenment period.*
- *The graduate analyzes the primary contributions and characteristics of humanities during the Realist movement.*

## Spreadsheets

---

### Spreadsheets

The 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/accounting applications (e.g., using essential spreadsheet functions, formulas, charts, etc.)

*This course covers the following competencies:*

- *The graduate creates charts to present spreadsheet data for use in a professional setting.*
- *The graduate creates functional, formatted spreadsheets using appropriate spreadsheet functions and formulas to solve business problems.*
- *The graduate demonstrates proficiency in using spreadsheet software to analyze business problems.*

## 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 and everyday applications of physical science concepts to help students integrate conceptual knowledge with practical skills.

*This course covers the following competencies:*

- *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 describes the nature and process of science.*
- *The graduate examines applications of physics including fundamental concepts such as forces, motion, energy, and waves.*
- *The graduate examines applications of key chemistry concepts including the structure of matter and the behavior and conservation of matter in chemical reactions.*

## Business Law and Ethics

---

### Business Law

Law is a fundamental part of business, largely associated with laws and legal regulations, which are becoming more complex. Business law encompasses laws that dictate how to form and run a business. This governs the process involved in

starting, buying, managing, and closing or selling any type of business. This course introduces students to business law. Topics include the nature of law, the role of legislatures and courts, as well as contract law. Students analyze examples of business activities to learn whether specific laws apply. Legal reasoning and critical analysis are introduced alongside tort law, intellectual property, and agency law. Emphasis is placed on legal ethics, criminal and corporate law, real and personal property, and the types of business organizations. Students learn about the formation and application of law to business. This course is designed to make business managers, owners, and executives more aware of the many legal issues that may arise in the day-to-day operation of any business and in personal life. At a minimum, students need to know what conduct is legal and ethical and what is not. Students should also be able to identify legal problems before they become an issue, opportunities to use the law to create value and manage risk, and times to seek the advice of a licensed attorney. Understanding law will give students the edge as business leaders!

*This course covers the following competencies:*

- *The graduate describes the differences between various business organizations.*
- *The graduate determines whether a contractual relationship exists and meets legal rights and requirements.*
- *The graduate differentiates between different sources of law and the Constitution to determine business legality.*
- *The graduate determines an individual's and an organization's responsibilities with regard to torts.*
- *The graduate determines whether an organization needs to comply with labor, employment, and/or agency laws.*
- *The graduate differentiates intangible pieces of intellectual property.*

## **Business Law for Accountants**

Welcome to Business Law for Accountants! While you may have had exposure to other law or even business law courses, 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:*

- *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 understands the authority, duties, and liabilities of agents and principals.*
- *The graduate evaluates the legal implications of business transactions and contracts, particularly as they relate to accounting, auditing, and financial reporting.*

## **Accounting**

---

### **Principles of Accounting**

Principles of Accounting focuses on ways in which accounting principles are used in business operations. Students learn the basics of accounting, including how to use generally accepted accounting principles (GAAP), ledgers, and journals. Students will also be introduced to the steps of the accounting cycle, concepts of assets and liabilities, and general information about accounting information systems. This course also presents bank reconciliation methods, balance sheets, and business ethics.

*This course covers the following competencies:*

- *The graduate identifies the uses of accounting and the role of U.S. and international accounting standards to understand the importance of accounting in business.*
- *The graduate selects the appropriate accounting process to execute fundamental accounting tasks within a manual accounting information system.*
- *The graduate applies interpersonal skills to create ethical and accurate accounting reports and correspondence for a*

*variety of audiences.*

- *The graduate differentiates assets and liabilities to accurately classify and record transactions.*
- *The graduate explains how financial statements inform financial decision-making.*
- *The graduate applies the core elements and the process involved in creating a personal budget.*

## **Accounting II**

Accounting II is a continuation of the topics that were addressed in Principles of Accounting. Accounting II focuses on ways in which accounting principles are used in business operations, deepening the student's understanding of Generally Accepted Accounting Principles (GAAP), inventory, liabilities, and budgets. This course also introduces topics that are important for corporate accounting and financial analysis.

*This course covers the following competencies:*

- *The graduate performs accounting tasks related to financial liabilities for businesses.*
- *The graduate performs accounting tasks related to inventory and equipment for businesses.*
- *The graduate analyzes financial statements and cash flows for a variety of organizations.*
- *The graduate integrates key concepts and processes in accounting for corporations.*

## **Managerial Accounting**

This course focuses on identifying, gathering, and interpreting information that will be used for evaluating and managing the performance of a business. Students will also study cost measurement for producing goods and services and how to analyze and control these costs.

*This course covers the following competencies:*

- *The graduate analyzes various budgets to examine how well a company is meeting its targets.*
- *The graduate analyzes operational data using managerial accounting methods to improve company performance.*
- *The graduate applies various cost classifications and cost management concepts to understand management decisions.*
- *The graduate analyzes company performance using standard costing and nonfinancial techniques to influence business decisions.*
- *The graduate applies cost concepts and costing data to influence cost-based decisions.*

## **Intermediate Accounting I**

This is the first of two courses encompassing more advanced accounting concepts. It will offer a more comprehensive treatment of concepts learned in previous accounting courses. It will cover accounting standards, the conceptual accounting framework, preparation of selected financial statements, time value of money, receivables, fixed assets, intangible assets, and both long- and short-term liabilities.

*This course covers the following competencies:*

- *The graduate uses the conceptual framework for accounting.*
- *The graduate accounts for assets.*
- *The graduate prepares an income statement and balance sheet.*
- *The graduate explains the scope and purpose of accounting standards.*
- *The graduate accounts for liabilities.*
- *The graduate applies the time value of money concept.*

## Intermediate Accounting II

This is the second of two intermediate accounting courses. This course provides a more comprehensive treatment of concepts learned in Fundamentals of Accounting. This course will cover stockholders' equity, dilutive securities, investments, revenue recognition, accounting for income taxes, pensions and post-retirement benefits, leases, financial disclosures, and the preparation of the statement of cash flows.

*This course covers the following competencies:*

- *The graduate accounts for pensions and post-retirement benefits.*
- *The graduate explains full disclosure financial reporting.*
- *The graduate accounts for stockholders' equity*
- *The graduate accounts for leases.*
- *The graduate accounts for investments.*
- *The graduate analyzes financial statements.*
- *The graduate accounts for revenue.*
- *The graduate accounts for accounting changes and performs error analysis.*
- *The graduate prepares a statement of cash flows.*
- *The graduate accounts for income taxes.*

## 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:*

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

## Taxation II

Welcome to Taxation III! This course focuses on the taxation of business entities, including corporations, partnerships, and LLCs. Important taxation concepts and skills discussed in this course include tax reporting, planning, and research skills applicable to a variety of business contexts. The activities you will complete for this course emphasize the role of taxes in business decisions and business strategy.

*This course covers the following competencies:*

- *The graduate determines the tax treatment for S corporations*
- *The graduate determines the tax treatment for estates and trusts*
- *The graduate determines the tax treatment for partnerships.*
- *The graduate evaluates the tax implications of different legal structures for business entities.*
- *The graduate determines the tax treatment for C corporations.*
- *The graduate researches tax issues related to the taxation of entities.*
- *The graduate describes the administrative procedures of the IRS.*



## Accounting Information Systems

Welcome to Accounting Information Systems! This course 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, evaluate internal controls within accounting systems, and use QuickBooks Online.

*This course covers the following competencies:*

- *The graduate explains the benefits of quality information and information systems.*
- *The graduate uses databases to solve business problems.*
- *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 processes for acquiring and implementing an accounting information system.*
- *The graduate explains the activities for each transaction cycle.*
- *The graduate can apply methods of documenting processes and controls.*
- *The graduate explains accounting information system processes.*

## Auditing

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

*This course covers the following competencies:*

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

## Cost and Managerial Accounting

The Cost and Managerial Accounting course will cover managerial accounting as part of the information managers' use for planning and controlling operations. It prepares students to consider cost behavior and employ various cost methods. Job-order costing, process costing, and activity-based costing methods will be covered, along with cost-benefit analysis, standard costing, variance analysis, and cost reporting.

*This course covers the following competencies:*

- *The graduate performs cost-benefit analyses for decision making.*
- *The graduate applies appropriate cost methods to various production scenarios in order to accurately account for costs of a product or service.*
- *The graduate prepares various forms of operating budgets, including a flexible budget system for planning and evaluating the performance of business segments.*

---

## Economics

### Macroeconomics

Macroeconomics provides you with an in-depth overview of the economy as a whole. The course covers market structure,

essential models, theories, and policies that affect international and domestic economic systems. You will learn how the economy operates and how society manages its costs, benefits, and trade-offs when allocating scarce resources through market demand and supply. Other topics include how output and growth in the economy are measured with GDP and how the government and Federal Reserve influence growth, unemployment, and inflation through fiscal and monetary policy.

*This course covers the following competencies:*

- *The graduate explains fiscal policy and its effects on the federal budget, national debt, and economy.*
- *The graduate analyzes unemployment, inflation, economic growth, business cycles, and related economic theories.*
- *The graduate explains how macroeconomic policies affect economic growth and development.*
- *The graduate analyzes the monetary system, including the influence of monetary policy on the economy.*
- *The graduate explains how trade policies influence international markets.*
- *The graduate analyzes economic behavior by applying fundamental economic principles, including scarcity, opportunity cost, and supply and demand analysis.*

## **Microeconomics**

Microeconomics introduces undergraduate students to foundational economic concepts. Students will learn how households and firms allocate their scarce resources to maximize utility and profit respectively. Upon completion of this course, students will be able to explain opportunity costs and the importance of competition. They will also know how demand and supply work to determine equilibrium price and quantity in perfectly competitive markets and under monopolistic competition, oligopoly, and monopoly. Recommended prerequisites: College Algebra or equivalent.

*This course covers the following competencies:*

- *The graduate explains how consumers and producers maximize utility and minimize cost.*
- *The graduate explains how the interaction of supply and demand determines equilibrium price and quantity.*
- *The graduate examines individual and group behavior through the economic way of thinking.*
- *The graduate evaluates the efficiencies and inefficiencies of the market by applying the concepts of total surplus, externalities, asymmetric information, and role of government.*
- *The graduate determines how firms behave in different market structures.*

## **Global Business**

This course provides an introduction to global business. The advantages of global production and the benefits of trade are critical aspects of global business. Many factors influence global business, such as transparency, geography, corruption, intellectual property protections, outsourcing and off-shoring, operation management, and generally accepted accounting principles.

*This course covers the following competencies:*

- *The graduate identifies strategies for entering and operating within global business markets*
- *The graduate analyzes strategies for marketing international products*
- *The graduate analyzes how trade influences societies, businesses, consumers, and governments*
- *The graduate explains how exchange rates affect global business*
- *The graduate discusses economic integration as it pertains to global geographic regions*
- *The graduate analyzes the effect of taxes on global business practices*
- *The graduate explains how culture and regulatory factors affect global human resource management*
- *The graduate analyzes how various political and legal systems affect international business*
- *The graduate explains how international monetary systems and markets function*

- *The graduate describes organizational structure for global business*
- *The graduate identifies ethical global business practices*
- *The graduate analyzes strategic approaches for controlling business operations*
- *The graduate describes how products are produced globally*
- *The graduate explains how culture influences global business practices*
- *The graduate explains factors that influence sustainable globalization*

## Leadership and Management

---

### Principles of Management

This course addresses strategic planning, total quality, entrepreneurship, conflict and change, human resource management, diversity, and organizational structure.

*This course covers the following competencies:*

- *The graduate can recommend an organizational structure to match a given organization's situation.*
- *The graduate can recommend effective techniques for managing conflict and change.*
- *The graduate can describe how to establish and promote an entrepreneurial emphasis within an organization.*
- *The graduate can correctly apply principles of human resource management in a given situation.*
- *The graduate responds appropriately to diversity issues in the workplace.*
- *The graduate can explain the strategic planning process.*
- *The graduate can describe how to establish a total quality management program in a product operation and in a service operation.*

## Finance

---

### Principles of Finance

Principles of Finance is an introductory course that provides an overview of time-honored business financial concepts and rules, including financial management and maximization of shareholder wealth. Using business cases and scenarios, students gain an understanding of the financial market environment, financial statement analysis, ratio calculations and analysis, the time value of money, interest rates, pricing of stocks and bonds, financial forecasting, the trade-off between risk and return, and the capital budgeting process.

*This course covers the following competencies:*

- *The graduate uses financial statements and ratio calculations to determine the health and future financial needs of a business organization.*
- *The graduate uses interest rates, time value of money, and risk and return principles to make financial business decisions and mitigate risk.*
- *The graduate determines the appropriate valuation of bonds, stocks, and capital investments to inform financial decisions and optimize organizational growth.*
- *The graduate identifies the systems, structure, roles, and impact of finance in the business environment.*

## Marketing and Communication

---

### Marketing Fundamentals

Marketing Fundamentals introduces students to principles of the marketing environment, social media, consumer behavior,

marketing research, and market segmentation. Students will also explore marketing strategies that are related to products and services, distribution channels, promotions, sales, and pricing.

*This course covers the following competencies:*

- *The graduate develops marketing strategies for integrated marketing communications, promotions, sales, and pricing decisions.*
- *The graduate analyzes how consumer behavior affects marketing and market research processes, and can identify target markets through segmentation.*
- *The graduate describes the uses of digital and social media to enhance marketing strategies.*
- *The graduate develops marketing strategies for products, services, and marketing channels.*
- *The graduate describes the role of marketing in the strategic planning process and how environmental factors affect marketing activities.*

## 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. You will learn to analyze data by using a variety of analytic tools and techniques to make better business decisions. In addition, you will develop 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:*

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

## Human Resources

---

### Introduction to Human Resource Management

The 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 HR topics such as strategic workforce planning and employment; compensation and benefits; training and development; employee and labor relations; occupational health, safety and security.

*This course covers the following competencies:*

- *The graduate identifies a system for measuring, evaluating, and influencing an employee's work performance.*
- *The graduate explains the process of recruiting a qualified group of candidates.*
- *The graduate explains common training and development activities that improve an employee's current and future job performance.*
- *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.*
- *The graduate forecasts the human resource needs of the organization and plans the steps necessary to meet those needs.*

## Business Management

---

### 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. You will learn how to analyze processes, manage quality for both services and products, and measure 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:*

- *The graduate analyzes forecasting models, measurement techniques, and scheduling methods.*
- *The graduate analyzes the supply chain for competitive advantage.*
- *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.*
- *The graduate analyzes factors involved in the decision making for process design, capacity planning, and location analysis.*
- *The graduate explains appropriate quality management strategies for continuous improvement in an organization.*

## Management

---

### Project Management

Project Management prepares you to manage projects from start to finish within any organizational structure. The course presents a view into different project-management methods and delves into topics such as project profiling and phases, constraints, building the project team, scheduling, and risk. You will be able to grasp the full scope of projects you may work on in the future, and apply the proper management approaches to complete a project. The course features practice in each of the project phases as you learn how to strategically apply project-management tools and techniques to help organizations achieve their goals.

*This course covers the following competencies:*

- *The graduate describes the project life cycle, including how project constraints will impact a project.*
- *The graduate explains key activities for executing, monitoring and controlling, and closing projects.*
- *The graduate applies elements of project planning to prepare key documents of a project plan.*
- *The graduate explains the criteria and methods used for project selection.*
- *The graduate constructs a project scheduling network diagram including the identification of the critical path.*
- *The graduate explains how different types of project-management methods are used.*
- *The graduate explains how project management helps organizations achieve their goals.*

## IT Management for Business

---

## Information Systems Management

Information Systems Management provides an overview of many facets of information systems applicable to business. The course explores the importance of viewing information technology (IT) as an organizational resource that must be managed, so that it supports or enables organizational strategy.

*This course covers the following competencies:*

- *The graduate describes the impact of e-commerce and social media on the business environment.*
- *The graduate interprets approaches for managing information security and privacy, averting ethical issues, and minimizing negative societal effects in business.*
- *The graduate describes primary technologies and the application of telecommunications, wireless, and the internet in business.*
- *The graduate describes the characteristics, functions, and evolution of computer hardware and software in support of business functions.*
- *The graduate describes the role of information systems and the challenges of managing information technology in supporting essential business functions.*
- *The graduate describes effective techniques for managing databases and data warehouses for business optimization.*
- *The graduate describes effective strategies for systems development and the use of various decision support tools in business.*

## Capstone

---

### Accounting Capstone

This course is the culminating assessment of the accounting curriculum and requires students to synthesize core knowledge from across the degree program and apply accounting skills to benefit an organization. Students will be asked to work with case studies to address an accounting challenge.

*This course covers the following competencies:*

- *The graduate integrates and synthesizes competencies from across the degree program and thereby demonstrates the ability to participate in and contribute value to the chosen professional field.*

## 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](mailto: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](mailto: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>.