



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, what does it mean when we say that WGU's programs are competency-based? Unlike traditional universities, WGU does not award degrees based on credit hours or on a certain set of required courses. Instead, you will earn your degree by demonstrating your skills, knowledge, and understanding of important concepts through a series of carefully designed courses.

Progress through your degree program is governed not by classes but by satisfactory completion of the required courses that demonstrate your mastery of the competencies. Of course, you will need to engage in learning experiences as you brush up on competencies or develop knowledge and skills in areas in which you may be weak. For this learning and development, WGU has a rich array of learning resources in which you may engage under the direction of your student mentor. You will work closely with your mentor to schedule your program for completing the courses. You will also work closely with additional faculty members as you proceed through courses of study that are designed to lead you through the content you must master in order to pass the assessment(s) for each course.

The benefit of this competency-based system is that it makes it possible for people who are knowledgeable about a particular subject to make accelerated progress toward completing a WGU 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, indeed, 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). 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 Informatics program is accredited by the Commission on Accreditation for Health Informatics and Information Management Education (CAHIIM).

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.

Students will 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 may need to take an online class or participate in a study module to acquire the knowledge and skills needed to pass the 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, you will complete preassessments to help your mentor form a profile of your prior knowledge and experience for use in creating your personalized Degree Plan.

WGU's Mentoring Approach

The mentoring approach is a powerful component of the WGU educational experience. When you enroll at WGU, you will begin interacting with your student mentor, course mentors, and other support staff. Your student mentor will meet with you on a regular basis and take an active role and a personal interest in your success. Your student mentor will be your point of contact throughout your program and will be available to communicate with you via e-mail or phone. Your mentor will help you set weekly study goals, guide you to learning materials, help you understand what to expect in courses, and motivate you to work hard to complete your program. When you have questions or concerns, your mentor will help you resolve them.

As you work on each course, you will also be assigned course mentors. These course mentors are content experts who can discuss your learning for the course, help you find answers to content questions, and help you navigate the course successfully. Your course mentors are available to meet with you individually to provide personal support. You can also communicate with them by posting in the online learning community and participating in live discussion sessions such as webinars and cohorts.

Working closely with your own personal mentoring team will help you engage in the learning process and be a successful student while at WGU.

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 have interactions with faculty and other students.

The resources in each course are specifically designed to support you as you develop competencies in preparation for your assessments through the utilization of reading materials, videos, tutorials, cohort opportunities, community discussions, and live discussions that are guided by content experts. 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 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

WGU offers to review coursework for possible transfer credit for all of our undergraduate programs. 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 student 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 eight (8) competency units each term, and undergraduate students must enroll in at least twelve (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.

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’re 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
Introduction to Business	3	1
English Composition I	3	1
Spreadsheets	3	1
Intermediate Algebra	3	1
Organizational Behavior	3	2
College Algebra	4	2
English Composition II	3	2
Elements of Effective Communication	3	2
Principles of Accounting	4	3
Integrated Natural Science	4	3
Integrated Natural Science Applications	4	3
Principles of Management	4	4
Accounting II	3	4
Managerial Accounting	3	4
Introduction to Probability and Statistics	3	4
Business Communication	3	5
Macroeconomics	3	5
Microeconomics	3	5
Global Business	3	5
Business Ethics	3	6
Principles of Finance	3	6
Intermediate Accounting I	3	6
Marketing Fundamentals	3	6
Introduction to Human Resource Management	3	7
Taxation I	3	7
Intermediate Accounting II	3	7
Introduction to Humanities	3	7
Quantitative Analysis For Business	3	8
Taxation II	3	8
Cost and Managerial Accounting	3	8
Accounting Information Systems	3	8

Course Description	CUs	Term
Operations and Supply Chain Management	3	9
Business Law	3	9
Business Law for Accountants	3	9
Auditing	3	9
Project Management	3	10
Information Systems Management	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 returning from term break or returning after withdrawal from the university will be expected to re-enter the updated 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

Introduction to Business

This course introduces students to the various functional areas within an organization (e.g. marketing, production, finance, etc.) that support a firm's overall business objectives.

This course covers the following competencies:

- *The graduate describes fundamental human resource processes.*
- *The graduate describes the basic concepts of accounting and financial management.*
- *The graduate describes and recognizes various types of businesses entities.*
- *The graduate describes concepts in social media and identifies fundamental models of e-business.*
- *The graduate describes effective management principles and the production process.*
- *The graduate explains principles of effective marketing.*
- *The graduate explains the basic concepts of global business, economics, and ethics.*

Organizational Behavior

Organizational Behavior and Leadership explores how to lead and manage effectively in diverse business environments. Students are asked 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 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

This course introduces learners to the types of writing and thinking that is valued in college and beyond. Students will practice writing in several genres and several media, with emphasis placed on writing and revising academic arguments. The course contains supporting media, articles, and excerpts to support a focus on one of five disciplinary threads (covering the topics of nursing, business, information technology, teaching, and literature, art, and culture) designed to engage students and welcome them into discussion about contemporary issues. The course supports peer review activities, though it may be completed asynchronously as well. Instruction and exercises in grammar, mechanics, research documentation, and style are paired with each module so that writers can practice these skills as necessary. This course includes full access to the MindEdge Writing Pad to support student writing and coaching sessions.

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.*

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.*

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.*

Elements of Effective Communication

Elements of Effective Communication introduces learners to elements of communication that are valued in college and beyond. Materials are based on five principles: being aware of your communication with yourself and others; using and interpreting verbal messages effectively; using and interpreting nonverbal messages effectively; listening and responding thoughtfully to others, and adapting messages to others appropriately.

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 demonstrates effective presentational communication strategies in a given context.*

Integrated Natural Science

Integrated Natural Sciences explores the natural world through an integrated perspective and helps students begin to see and draw numerous connections among events in the natural world. Topics include the universe, the Earth, ecosystems and organisms.

This course covers the following competencies:

- *The graduate analyzes the organization, interactions, and predictable processes of the universe.*
- *The graduate identifies and analyzes the organization, interactions, and processes of the Earth.*
- *The graduate recognizes and analyzes various natural phenomena and applies natural science methods and approaches to these natural phenomena.*
- *The graduate recognizes and applies underlying principles of matter and chemical reactions to analyze the structure, organization, interactions, and processes of organisms.*
- *The graduate examines fundamental concepts and theories in the natural sciences.*
- *The graduate analyzes the components, organization, interactions, and processes of ecosystems.*

Integrated Natural Science Applications

Integrated Natural Sciences Applications explores the natural world through an integrated perspective and helps students apply scientific concepts and methodologies to the examination of natural science fundamentals.

This course covers the following competencies:

- *The graduate recognizes and analyzes various natural phenomena and applies natural science methods and approaches to these natural phenomena.*
- *The graduate examines fundamental concepts and theories in the natural sciences.*
- *The graduate analyzes the components, organization, interactions, and processes of ecosystems.*

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.*

Accounting

Principles of Accounting

Principles of Accounting focuses on ways in which accounting principles are used in business operations. Students will learn about 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 analyzes the use of accounting information systems for various business functions.*
- *The graduate performs accounting tasks related to financial assets for businesses and individuals.*
- *The graduate uses accounting principles to accurately record information, post and modify transactions, and prepare various forms used in accounting.*
- *The graduate performs accounting tasks related to financial liabilities for businesses and individuals.*
- *The graduate analyzes the role of accounting and its applications in various fields.*
- *The graduate analyzes accounting theory and why it is important in real-world situations.*

Accounting II

Accounting II is a continuation of the topics that were addressed in Accounting I. 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.*

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.*

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 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.*

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.*

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.*

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.*

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 you to foundational economic concepts. You will learn how households maximize utility and firms maximize profit in order to allocate their scarce resources. Upon completion of this course, you will be able to explain opportunity costs, the importance of competition, and how demand and supply work to determine equilibrium price and quantity in perfectly competitive markets and under monopolistic competition, oligopoly, and monopoly.

This course covers the following competencies:

- *The graduate compares perfectly and imperfectly competitive markets (monopoly, monopolistic competition, and oligopoly) to explain differences in firm behavior across varying market structures.*
- *The graduate analyzes consumer behavior to maximize utility.*
- *The graduate evaluates individual and firm behavior by applying fundamental economic principles, including scarcity, opportunity cost, marginal analysis, supply and demand analysis, and elasticity.*
- *The graduate analyzes cost and production decisions made by firms to maximize profits.*

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*

Finance

Principles of Finance

This course provides students with the fundamental knowledge needed to understand and interact with finance professionals and to apply financial tools in their professional and personal lives. It focuses on the financial management of companies, but the course will also provide a foundation for specialized study in banking and investment for those who choose to continue their study of finance.

This course covers the following competencies:

- *The graduate applies the principles of valuation to estimate the value of financial assets such as stocks and bonds.*
- *The graduate estimates the cost of capital for business decision making and firm valuation.*
- *The graduate explains the fundamentals of finance, including objectives and conflicts, the organization of business entities, financial market function and efficiency, and how accounting information is used in the practice of financial management.*
- *The graduate assesses the financial strength and performance of the firm using financial statement analysis.*
- *The graduate forecasts financial statements to facilitate business planning, resource requirements, and managerial decision making.*
- *The graduate applies the techniques of discounting and compounding future cash flows to common financial scenarios.*
- *The graduate applies incremental after-tax cash flows for capital budgeting and corporate investment decisions.*

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.*

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.*

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.*

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.*

Business Law and Ethics

Business Law

This course introduces students to business law. Topics include the sources and types of law, contractual relationships, government regulation of business, dispute resolution, alternative dispute resolution, tort and other civil liabilities, labor and employment law, and other legal issues found in common business scenarios. Students will analyze examples of various business activities to learn whether specific laws apply.

This course covers the following competencies:

- *The graduate determines which US regulatory requirements would apply in various business situations or practices.*
- *The graduate analyzes various approaches to alternative dispute resolution.*
- *The graduate determines whether business activities in a given situation violate specific labor and employment laws.*
- *The graduate differentiates between different sources of law and common types of law.*
- *The graduate determines an organization's responsibilities with regard to intentional and unintentional torts.*
- *The graduate describes the legal implications of agency law and the legal differences between various business organization types.*
- *The graduate determines whether a legally binding contractual relationship exists and meets legal requirements.*

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.*

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.*

Business of IT

Information Systems Management

This course 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. Topics: The 7 competencies covered in the course include the primary processes involved in system development (i.e., analysis, design, and implementation), networks, database resource management, hardware and software, e-commerce and social media, IS security and ethics, and mobile vs. desktop computing. Students will learn how e-commerce, decision support, and communication are securely facilitated in a global marketplace. The course also explores current and continuously evolving technologies, strategic thinking, and big-picture issues at the intersection of management and technology.

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. 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>.