



## Program Guidebook

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### Bachelor of Science Business Administration, Accounting

*The Bachelor of Science in Business Administration with a Major in Accounting is a competency-based program that prepares graduates for a wide variety of careers in the field of accounting in public, private and non-profit entities. The Accounting program combines general business competencies with a specialized set of in-depth technical accounting competencies. These prepare graduates for positions such as staff accountant, general ledger accountant, tax associate, or auditor. The competencies in the Accounting program help you develop the skills necessary for leadership positions in accountings such as accounting manager, assistant controller, or controller.*

## Understanding the Competency-Based Approach

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

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

The benefit of this competency-based system is that it 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 2020. The WGU Teachers College is accredited at the initial-licensure level by the Council for the Accreditation of Educator Preparation (CAEP) and by the Association for Advancing Quality in Educator Preparation (AAQEP). 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.

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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.

[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.





# Areas of Study

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*course plan together.*

*The graduate describes common business analytical purposes for quantitative analysis methods.*

*The graduate analyzes data through numerical and graphical methods and techniques.*

*The graduate uses expected value methods as a decision-making tool.*

*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.*

## **Values-Based Leadership**

Values-Based Leadership guides students to learn by reflection, design, and scenario planning. Through a combination of theory, reflection, value alignment, and practice, the course helps students examine and understand values-based leadership and explore foundations in creating a culture of care. In this course, students are given the opportunity to identify and define their personal values through an assessment and reflection process. Students then evaluate business cases to practice mapping the influence of values on their own leadership. In this course, students also participate in scenario planning, where they can practice implementing their values in their daily routine (i.e., behaviors) and then in a leadership setting. The course illustrates how values-driven leadership is used in goal setting as well as problem-solving at an organizational level. There are no prerequisites for this course.

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The learner identifies their personal values, including honesty, integrity, respect, emotional intelligence, and ethical responsibility, to develop self-awareness through self-assessment.*

*The learner describes how interpersonal skills are applied to effectively collaborate, communicate, and lead within a team and across an organization.*

*The learner demonstrates how their leadership abilities, including active listening, influence, and ethical responsibility, solve problems and deliver results within an organization.*

*The learner explains how the leadership of cultures fosters diversity, inclusion, ethics, and problem-solving.*

## **Operations and Supply Chain Management**

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate explains appropriate quality management strategies for continuous improvement in an organization.*

*The graduate analyzes factors involved in the decision making for process design, capacity planning, and location analysis.*

*The graduate analyzes forecasting models, measurement techniques, and scheduling methods.*

*The graduate analyzes how just-in-time, TPS, and lean systems improve operating efficiency.*

*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.*

## **Business Core**

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### **Fundamentals for Success in Business**

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate identifies common ethical issues that individuals face within organizations.*

*The graduate recognizes common organizational functions and values in order to collaborate within them.*

*The graduate communicates ideas, opinions, and information suitable for a professional setting.*

*The graduate recognizes the emotional reactions of self and others in a variety of professional situations.*

*The graduate identifies leadership opportunities to enhance organizational performance.*

## **Principles of Financial and Managerial Accounting**

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate identifies the role of accounting information and the purpose of the accounting cycle in decision-making.*

*The graduate explains how financial statements assist decision-making.*

*The graduate determines the elements and processes involved in managing a company's cash flows and operating cycle.*

*The graduate explains how controlling costs and profits affects an organization.*

*The graduate explains how managerial cost information assists internal decision-making.*

*The graduate explains how various costing methodologies assist internal decision-making.*

## **Emotional and Cultural Intelligence**

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate applies emotional intelligence (EI) to improve intrapersonal and interpersonal interactions.*

*The graduate demonstrates cultural intelligence (CI) within multicultural and contemporary business situations.*

## **Principles of Management**

Principles of Management provides students with an introductory look at the discipline of management and its context within the business environment. Students of this course build on previously mastered competencies by taking a more in-depth look at management as a discipline and how it differs from leadership while further exploring the importance of communication within business. This course provides students with a business generalist overview in the areas of strategic

planning, total quality, entrepreneurship, conflict and change, human resource management, diversity, and organizational structure.

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*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.*

*The graduate can describe how to establish and promote an entrepreneurial emphasis within an organization.*

*The graduate can recommend effective techniques for managing conflict and change.*

*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 recommend an organizational structure to match a given organization's situation.*

### **Information Technology Management Essentials**

Information Technology Management Essentials includes topics such as information systems analysis, database resource management, spreadsheet literacy, and computer literacy concepts. This course will help students understand the importance of information technology in an organization and apply databases to solve business problems.

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate describes business value, design, and management of information systems.*

*The graduate applies data management tools and processes for business tasks.*

*The graduate explains how IT enables business operations.*

*The graduate describes the role of emerging technologies in a business environment.*

### **Innovative and Strategic Thinking**

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate identifies the impact of innovation in personal and professional settings.*

*The graduate utilizes evidence-based techniques to make strategic decisions.*

*The graduate applies appropriate business practices to formulate recommendations that impact organizational effectiveness.*

### **Business Environment Applications I: Business Structures and Legal Environment**

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

*This course covers the following competencies:*



*The graduate explains concepts in macroeconomics used in business and public policy decisions.*

## **Concepts in Marketing, Sales, and Customer Contact**

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate describes basic elements used in marketing planning.*

*The graduate describes how strategic marketing influences the overall success of a business.*

*The graduate identifies personal selling and negotiating strategies within the sales management process.*

## **Business Simulation**

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

*This course covers the following competencies:*

*The graduate applies the competencies from across the business core curriculum, demonstrating the ability to lead the implementation of the mission, strategy, and goals of an organization.*

## **Managing in a Global Business Environment**

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate defines globalization and its major driving forces.*

*The graduate describes the regulatory and ethical aspects of global business.*

*The graduate compares the effectiveness of business strategies in the global business environment.*

*The graduate describes how financial and operational practices influence global business.*

*The graduate describes technologies and trends in the global business environment.*

## **General Education**

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### **Critical Thinking and Logic**

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized*

course plan together.

*The graduate analyzes open-ended problems by learning about the problem and evaluating the accuracy and relevance of different perspectives on the problem.*

*The graduate evaluates different sources representing a range of perspectives on a problem in order to weigh the implications and consequences of different solutions to the problem.*

*The graduate identifies internal and external biases and assumptions related to a problem, and evaluates the influence and validity of these biases and assumptions.*

*The graduate synthesizes information to understand a problem's complexities and potential solutions, and then evaluates the reasoning and evidence in support of these different solutions.*

*The graduate logically brings together information to arrive at a viable solution to a problem, and then clearly and accurately communicates the results.*

*The graduate recognizes the value of critical thinking in identifying and understanding the underlying structures of the disciplines and professions.*

## **Applied Probability and Statistics**

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate applies the operations, processes, and procedures of fractions, decimals, and percentages to evaluate quantitative expressions.*

*The graduate applies the operations, processes, and procedures of basic algebra to evaluate quantitative expressions, and to solve equations and inequalities.*

*The graduate evaluates categorical and quantitative data pertaining to a single variable using appropriate graphical displays and numerical measures.*

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*Earth's structure and atmosphere, and Earth's interactions within the solar system.*

## **English Composition II**

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate evaluates the quality, credibility, and relevance of evidence in order to integrate evidence into a final research paper.*

*The graduate applies steps of the writing process appropriately to improve quality of writing.*

*The graduate composes an argumentative research paper.*

## **Accounting**

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### **Financial Accounting**

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate describes the basic elements, uses, and relationships of the basic financial statements.*

*The graduate applies accounting cycle concepts used to prepare basic financial statements.*

*The graduate applies accounting cycle concepts used to close the books for the year.*

*The graduate explains the importance of internal controls and their impact on the financial statements.*

*The graduate describes how to account for receivables and related accounts.*

*The graduate describes how to account for inventory and related accounts.*

*The graduate describes how to account for property, plant, equipment, intangible assets, and related accounts to ensure accuracy.*

*The graduate describes how to account for liabilities and equity to ensure accuracy.*

### **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:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*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.*

*The graduate conducts basic tax research.*

## Cost and Managerial Accounting

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate demonstrates using job-order costing as a product costing tool.*

*The graduate analyzes the given information to apply the process costing method in determining product costs.*

*The graduate applies overhead to complex and differentiated products using the activity-based costing (ABC) method.*

*The graduate leverages the relationship between cost, volume, and profit to support management decision-making.*

*The graduate assesses production efficiencies through variance analysis.*

*The graduate develops the master budget as a management planning tool.*

*The graduate analyzes relevant costs to support management decision-making.*

## Business Law for Accountants

Business Law for Accountants is designed to provide the advanced accounting student an understanding of the legal environment and issues encountered in the profession. Topics include the Uniform Commercial Code (UCC), contracts, securities regulation, Sarbanes-Oxley Act, legal entities, ethics, agency, and bankruptcy. There are no prerequisites for the course.

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate distinguishes between the legal environment in which businesses operate.*

*The graduate differentiates between the types of intellectual property assets and rights in business.*

*The graduate evaluates contractual obligations of sellers, buyers, lessors, and lessees under Article 2 of the Uniform Commercial Code.*

*The graduate analyzes debtor-creditor relationship and bankruptcy in a business environment.*

*The graduate identifies the four most common legal entities in business.*

*The graduate determines the existence of an agency relationship and its role in a business environment.*

*The graduate identifies key elements of consumer protection, investor protection, and corporate governance in a business environment.*

## Intermediate Accounting I

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate explains the financial environment and theoretical framework of financial accounting to record financial information.*

*The graduate prepares an income statement in accordance with generally accepted accounting principles (GAAP) to show financial information.*

*The graduate prepares a balance sheet and a statement of cash flows in accordance with generally accepted*

*accounting principles (GAAP) to show financial information.*

*The graduate applies time value of money concepts in determining valuation of certain assets and liabilities.*

*The graduate analyzes ratios and cash and receivables in accordance with generally accepted accounting principles (GAAP) to provide financial information for multiple stakeholders.*

*The graduate analyzes inventory in accordance with generally accepted accounting principles (GAAP) to provide financial information for multiple stakeholders.*

## **Intermediate Accounting II**

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate accounts for property, plant, and equipment in accordance with generally accepted accounting principles (GAAP).*

*The graduate accounts for intangible assets in accordance with generally accepted accounting principles (GAAP).*

*The graduate accounts for depreciation, impairment, and depletion in accordance with generally accepted accounting principles (GAAP).*

*The graduate accounts for liabilities in accordance with generally accepted accounting principles (GAAP).*

*The graduate accounts for equity in accordance with generally accepted accounting principles (GAAP).*

## **Accounting Information Systems**

Accounting Information Systems (AIS for short) introduces students to AIS, with particular emphasis on the accountant's role in management and financial reporting systems. Topics include transaction cycles and related information technology (IT)

*The graduate accounts for investments in accordance with generally accepted accounting principles (GAAP).*

*The graduate accounts for income taxes in accordance with generally accepted accounting principles (GAAP).*

*The graduate analyzes leases in accordance with generally accepted accounting principles (GAAP).*

*The graduate analyzes the impact of accounting changes and errors on financial statements in accordance with generally accepted accounting principles (GAAP).*

*The graduate describes the accounting for pensions in accordance with generally accepted accounting principles (GAAP).*

*The graduate interprets the statement of cash flows in accordance with generally accepted accounting principles (GAAP).*

*The graduate applies the full disclosure principle in accordance with generally accepted accounting principles (GAAP).*

## **Auditing**

Auditing covers the entire auditing process. This course will help students gain an understanding of the different assurance services, the AICPA Code of Professional Conduct, and the conceptual framework for members in public practice. The course will teach students how to assess for audit risk, develop an audit strategy, and gain an understanding of the audit client. Audit evidence and a client's system of internal control will be discussed in depth. The course requires students to assess risk response by identifying and evaluating tests of controls and substantive procedures. In addition, the course will have students evaluate risk response using data analytics and audit sampling for substantive tests. The course concludes with the completion of the audit through subsequent events, engagement wrap-up and management representation, and reporting on the audit with an unqualified audit report or a modification of the audit report. The prerequisites to this course are Intermediate Accounting I, II, and III, Accounting Information Systems, and Business Law for Accountants.

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate describes audit and assurance services provided by the accounting profession.*

*The graduate reports the results of an audit engagement to the appropriate stakeholders.*

*The graduate applies the appropriate professional standards required by the accounting profession.*

*The graduate develops risk mitigation strategies in a professional audit engagement.*

*The graduate applies a client's audit evidence in developing the overall audit plan.*

*The graduate considers a client's system of internal controls in order to develop the overall audit plan.*

*The graduate evaluates risk response through a test of controls.*

*The graduate analyzes risk response through substantive procedures.*

*The graduate evaluates risk response through audit data analytics and audit sampling for substantive tests.*

*The graduate completes an audit engagement by performing end-of-audit procedures.*

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## **IT Fundamentals**

### **Introduction to Spreadsheets**

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate creates formatted spreadsheets, using appropriate functions to organize and present data effectively.*

*The graduate applies appropriate formulas and functions to aggregate and summarize spreadsheet data.*

*The graduate creates tables to summarize and analyze data to make decisions.*

*The graduate creates data visualizations using charts and graphs for use in a professional setting.*

# Human Resources

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## Introduction to Human Resource Management

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate articulates the strategic roles of human resource management.*

*The graduate explains the employment relationship and influential factors.*

*The graduate forecasts the human resource needs of the organization and plans the steps necessary to meet those needs.*

*The graduate explains the process of recruiting a qualified group of candidates.*

*The graduate explains the process of selecting employee(s) for a position.*

*The graduate explains common training and development activities that improve an employee's current and future job performance.*

*The graduate evaluates the contributions of employees in order to distribute direct and indirect monetary, and non-monetary, rewards.*

*The graduate identifies a system for measuring, evaluating, and influencing an employee's work performance.*

## Employment Law

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate explains the U.S. legal environment governing the employment relationship.*

*The graduate recommends strategies to prevent discrimination and limit employer risk.*

*The graduate manages compliance with workplace regulations.*

*The graduate explains statutory, administrative, and judicial decisions affecting labor relations.*

*The graduate assesses compliance with employment laws governing the employment relationship.*

## Compensation and Benefits

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

*This course covers the following competencies:*

*Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*

*The graduate explains a total rewards strategy that utilizes various forms of rewards while fitting with the organizational strategy, human resources strategy, and business environment.*

*The graduate evaluates the value of jobs and capabilities within an organization, producing a job-value structure that enables internal reward equity.*



## Accessibility and Accommodations

Western Governors University is committed to providing equal access to its academic programs to all qualified students. WGU's Accessibility Services team supports this mission by providing support, resources, advocacy, collaboration, and academic accommodations for students with disabilities and other qualifying conditions under the Americans with Disabilities Act (ADA). WGU encourages student to complete the Accommodation Request Form as soon as they become aware of the need for an accommodation. Current and prospective students can reach the Accessibility Services team Monday through Friday 8:00 a.m. to 5:00 p.m. MST at 1-877-HELP-WGU (877-435-7948) x5922 or at ADASupport@wgu.edu.

## 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 requests. 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.

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>.