



Program Guidebook

Bachelor of Science, Accounting

The Bachelor of Science 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.

How You Will Interact with Faculty

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

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

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

Connecting with Other Mentors and Fellow Students

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

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

Orientation

The WGU orientation course focuses on acquainting you with WGU's competency-based model, distance education, technology, and other resources and tools available for students. You will also utilize WGU program and course communities, participate in activities, and get to know other students at WGU. The orientation course must be completed before you can start your first term at WGU.

Transferability of Prior College Coursework

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

[Click here for the Student Handbook](#)

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

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

Continuous Enrollment, On Time Progress, and Satisfactory Academic Progress

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

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

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

Satisfactory Academic Progress (SAP) is particularly important to students on financial aid because you must achieve SAP in order to maintain eligibility for financial aid. We will measure your SAP quantitatively by reviewing the number of competency units you have completed each term. In order to remain in good

academic standing, you must complete at least 66.67% of the units you attempt over the length of your program—including any courses you add to your term to accelerate your progress. Additionally, during your first term at WGU you must pass at least 3 competency units in order to remain eligible for financial aid. We know that SAP is complex, so please contact a financial aid counselor should you have additional questions. *Please note: The Endorsement Preparation Program in Educational Leadership is not eligible for federal financial aid.

Courses

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

Learning Resources

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

Mobile Compatibility:

The following article provides additional details about the current state of mobile compatibility for learning resources at WGU.

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

Standard Path

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

Standard Path for Bachelor of Science, Accounting

Course Description	CUs	Term
Organizational Behavior	3	1
Fundamentals for Success in Business	3	1
Principles of Financial and Managerial Accounting	3	1
Composition: Successful Self-Expression	3	1
Emotional and Cultural Intelligence	3	2
Applied Probability and Statistics	3	2
Critical Thinking: Reason and Evidence	3	2
Business Ethics	3	2
Global Arts and Humanities	3	3
Financial Accounting	3	3
Applied Algebra	3	3
Principles of Management	4	3
Fundamentals of Spreadsheets and Data Presentations	3	4
Taxation I	3	4
Innovative and Strategic Thinking	3	4
Quantitative Analysis For Business	3	4
Introduction to Communication: Connecting with Others	3	5
Business Environment Applications I: Business Structures and Legal Environment	2	5
Finance Skills for Managers	3	5
Health, Fitness, and Wellness	4	5
US History: Stories of American Democracy	3	6
Cost and Managerial Accounting	3	6
Business Law for Accountants	3	6
Values-Based Leadership	3	6
Business Communication	3	7
Principles of Economics	3	7
Intermediate Accounting I	3	7
Introduction to Sociology	3	7
Concepts in Marketing, Sales, and Customer Contact	3	8
Intermediate Accounting II	3	8
Accounting Information Systems	3	8
Integrated Physical Sciences	3	8
Operations and Supply Chain Management	3	9
Intermediate Accounting III	3	9
Change Management	3	9

Course Description	CUs	Term
Project Management	3	9
Business Environment Applications II: Process, Logistics, and Operations	2	10
Business Simulation	4	10
Managing in a Global Business Environment	3	10
Auditing	3	10

Changes to Curriculum

WGU publishes an Institutional Catalog, which describes the academic requirements of each degree program. Although students are required to complete the program version current at the time of their enrollment, WGU may modify requirements and course offerings within that version of the program to maintain the currency and relevance of WGU's competencies and programs. When program requirements are updated, students readmitting after withdrawal from the university will be expected to re-enter into the most current catalog version of the program.

Areas of Study for Bachelor of Science, Accounting

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

Business Management

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:

- *Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*
- *The graduate can describe the effects of specified influences on individual behavior.*
- *The graduate can recommend appropriate principles or techniques for guiding the development of a group.*
- *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 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.*

Business Ethics

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

This course covers the following competencies:

- *Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*
- *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 applies ethical principles to employment.*
- *The graduate applies ethical principles to environmental concerns confronting business.*
- *The graduate applies ethical principles to international business.*
- *The graduate evaluates ethical policies in a given business scenario.*

Quantitative Analysis For Business

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

This course covers the following competencies:

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

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:

- *Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*
- *The graduate applies effective communication techniques and principles to business environments.*
- *The graduate applies the principles of business writing to communicate in a business environment.*
- *The graduate creates messages using technology and/or social media to communicate in a business environment.*
- *The graduate composes multiple types of business messages in response to scenarios.*
- *The graduate applies business research and writing skills to present information in a business environment.*
- *The graduate creates professional communication documents for employment and career advancement opportunities.*

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 guides 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 learner explains appropriate quality management strategies for continuous improvement in an organization.*
- *The learner analyzes factors involved in the decision-making for process design, capacity planning, and location analysis.*
- *The learner analyzes forecasting models, measurement techniques, and scheduling methods.*
- *The learner analyzes how just-in-time, Toyota Production System (TPS), and lean systems improve operating efficiency.*
- *The learner analyzes the supply chain for competitive advantage.*
- *The learner explains how a business achieves organizational goals and competitive advantage through operations management and inventory management.*

Change Management

Change Management provides an understanding of change and an overview of successfully managing change using various methods and tools. Emphasizing change theories and various best practices, this course covers how to recognize and implement change using an array of other effective strategies, including those related to innovation and leadership. Other topics include approaches to change, diagnosing and planning for change, implementing change, and sustaining change.

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 summarizes the theories related to change management.*
- *The graduate explains how organizations diagnose the need for change and the approaches for implementing change.*
- *The graduate describes different innovation strategies and the role leaders play in innovation.*
- *The graduate explains the various approaches to implementing change and the roles that leaders and other stakeholders fulfill.*
- *The graduate explains the strategies, principles, roles, and models for sustaining change.*
- *The graduate explains how learning organizations develop and how learning organizations and traditional organizations approach change differently.*

Project Management

Project Management prepares you to manage projects from start to finish within any organization structure. The course represents 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 with on in the future, and apply 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:

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

Business Core

Fundamentals for Success in Business

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

This course covers the following competencies:

- *Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*
- *The learner identifies common ethical issues that individuals face within organizations.*
- *The learner recognizes common organizational functions and values in order to collaborate within them.*
- *The learner communicates ideas, opinions, and information suitable for a professional setting.*
- *The learner recognizes the emotional reactions of self and others in a variety of professional situations.*
- *The learner 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.*

Fundamentals of Spreadsheets and Data Presentations

Fundamentals of Spreadsheets and Data Presentations offers learners an overview of the use of spreadsheet functions and methods for presenting data within spreadsheets. Learners will have the opportunity to explore features and uses of MS Excel and apply the tools to situations they may encounter while studying in their program. They will also be introduced to real world uses and tools to collect, organize and present data.

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 performs common spreadsheet tasks requiring basic formatting, formulas, and functions.*
- *The learner prepares data for analysis.*
- *The learner creates a presentation from a spreadsheet dataset.*

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:

- *Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*
- *The graduate explains how the structure of an organization impacts its effectiveness in the context of critical circumstances.*
- *The graduate describes common legal considerations for the creation and operation of a business organization.*

Finance Skills for Managers

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

This course covers the following competencies:

- *Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*
- *The graduate identifies the systems, structure, roles, and impact of finance in the business environment.*
- *The graduate utilizes interest rates, time value of money, and risk and return principles to inform financial business decisions.*
- *The graduate uses financial statements to determine the health of a business organization.*
- *The graduate identifies how financial forecasting and budgeting helps individuals and organizations plan for future financial needs.*
- *The graduate utilizes the appropriate financial tools and techniques to inform limited financial investment decisions.*

Principles of Economics

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

This course covers the following competencies:

- *Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*
- *The graduate explains fundamental economic principles used in microeconomics and macroeconomics.*
- *The graduate explains concepts in microeconomics used in business and public policy decisions.*
- *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 Environment Applications II: Process, Logistics, and Operations

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

This course covers the following competencies:

- *Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*
- *The graduate explains how project management concepts can help an organization achieve its goals.*
- *The graduate explains how logistics are important to the operations of a successful organization.*
- *The graduate applies change management models to help an organization achieve its goals.*

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

Composition: Successful Self-Expression

Welcome to Composition: Successful Self-Expression! In this course, you will focus on four main topics: professional writing for a cross-cultural audience, narrowing research topics and questions, researching for content to support a topic, and referencing research sources. Each section includes learning opportunities through readings, videos, audio, and other relevant resources. Assessment activities with feedback also provide opportunities to check your learning, practice, and show how well you understand course content. Because the course is self-paced, you may move through the material as quickly or as slowly as you need to gain proficiency in the seven competencies that will be covered in the final assessment. If you have no prior knowledge or experience, you can expect to spend 30-40 hours on the course content. You will demonstrate competency through a performance assessment. There is no prerequisite for this course and there is no

specific technical knowledge needed.

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 composes a written message with language appropriate for cross-cultural communication.*
- *The learner writes in a professional manner for a given scenario.*
- *The learner researches valid and reliable sources.*
- *The learner writes a reference list.*
- *The learner incorporates research to support a position or idea.*
- *The learner writes a message using an effective communication approach for a given situation.*
- *The learner incorporates self-expression in written communication.*

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.*
- *The graduate evaluates the relationship between two variables through interpretation of visual displays and numerical measures.*
- *The graduate evaluates the relationship between two quantitative variables through correlation and regression.*
- *The graduate applies principles and methods of probability-based mathematics to explain and solve problems.*

Critical Thinking: Reason and Evidence

In this course you will learn key critical thinking concepts and how to apply them in the analysis and evaluation of reasons and evidence. The course examines the basic components of an argument, the credibility of evidence sources, the impact of bias, and how to construct an argument that provides good support for a claim. The course consists of an introduction and four major sections. Each section includes learning opportunities through readings, videos, audio, and other relevant resources. Assessment activities with feedback also provide opportunities to check your learning, practice, and show how well you understand course content. Because the course is self-paced, you may move through the material as quickly or as slowly as you need to gain proficiency in the four competencies that will be covered in the final assessment. If you have no prior knowledge or experience, you can expect to spend 30-40 hours on the course content.

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 evaluates the quality of an argument.*
- *The learner evaluates evidence based on source credibility.*
- *The learner evaluates bias and its impact.*
- *The learner makes claims based on evidence.*

Global Arts and Humanities

This is a Global Arts and Humanities course that contains three modules with corresponding lessons. This course is an invitation to see the world through the humanities, examine the humanities during the Information Age, and explore the global origins of music—essentially questioning what makes us human, and how people are connected across culture and time. Each module includes learning opportunities through readings, videos, audio, and other relevant resources. Assessment activities with feedback also provide opportunities to practice and check learning. With no prior knowledge or experience, a learner can expect to spend 30-40 hours on the course content.

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 analyzes diverse voices, ideas, perspectives, and cultural interactions through the lens of the humanities.*
- *The learner analyzes the humanities during the Information Age.*
- *The learner analyzes how music shapes and is shaped by diverse cultures and perspectives.*

Applied Algebra

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

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

Introduction to Communication: Connecting with Others

Welcome to Introduction to Communication: Connecting with Others! It may seem like common knowledge that communication skills are important, and that communicating with others is inescapable in our everyday lives. While this may appear simplistic, the study of communication is actually complex, dynamic, and multifaceted. Strong communication skills are invaluable to strengthening a multitude of aspects of life. Specifically, this course will focus on communication in the professional setting, and present material from multiple vantage points, including communicating with others in a variety of contexts, across situations, and with diverse populations. Upon completion, you will have a deeper understanding of both your own and others' communication behaviors, and a toolbox of effective behaviors to enhance your experience in the workplace.

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 implements appropriate communication styles based on audience and setting.*
- *The learner uses communication strategies for managing conflict.*
- *The learner uses communication strategies to influence others.*

Health, Fitness, and Wellness

Health, Fitness, and Wellness focuses on the importance and foundations of good health and physical fitness—particularly for children and adolescents—addressing health, nutrition, fitness, and substance use and abuse.

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 influence of disease, fitness, and lifestyle on the body.*
- *The graduate identifies the principles of nutrition and the components of a healthy diet.*
- *The graduate identifies factors that influence mental, emotional, and social wellness.*
- *The graduate identifies the application of the core competencies of social and emotional learning.*

US History: Stories of American Democracy

This course presents a broad survey of U.S. history from early colonization to the mid-twentieth century. The course explores how historical events and major themes in American history have affected diverse populations, influenced changes in policy and established the American definition of democracy. This course consists of an introduction and five major sections. Each section includes learning opportunities through reading, images, videos, and other relevant resources. Assessment activities with feedback also provide opportunities to practice and check how well you understand the content. Because the course is self-paced, you may move through the material as quickly or as slowly as you need to, with the goal of demonstrating proficiency in the five competencies covered in the final assessment. If you have no prior knowledge of this material, you can expect to spend 30-40 hours on the course content.

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 analyzes secondary sources to understand events and processes in American History.*
- *The learner analyzes primary sources to understand events or processes in American history.*
- *The learner explains the effect of the actions of individuals in U.S. History.*
- *The learner explains the effect of institutions on society.*
- *The learner describes how economic, political, and social factors affect communities*

Introduction to Sociology

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

This course covers the following competencies:

- *Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*
- *The graduate explains how societies are stratified across various social statuses.*
- *The graduate explains reciprocal relationships between social institutions and individuals.*
- *The graduate explains major perspectives and key contributors to the development of sociology.*
- *The graduate identifies components of culture and socialization as they relate to individuals in society.*
- *The graduate explains the constructs of conformity to and deviance from social norms.*

Integrated Physical Sciences

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

This course covers the following competencies:

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

course plan together.

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

Accounting

Financial Accounting

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

This course covers the following competencies:

- *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. 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 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) controls, data management, enterprise resource planning (ERP) and e-commerce systems, systems development and acquisition, documentation, and IT auditing. D103 Intermediate Accounting I and D104 Intermediate Accounting II are the prerequisites to 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 analyzes system components and transaction processes, using an accounting information system.*
- *The graduate explains the processes and controls for the revenue, expenditure, and general ledger transaction cycles used in business information systems.*
- *The graduate explains the roles of database management, enterprise resource planning, and electronic commerce systems in business planning and activities.*
- *The graduate describes the importance of the accountant's role in systems and software development activities.*
- *The graduate explains computer controls and IT auditing procedures essential to information and financial reporting integrity.*

Intermediate Accounting III

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

This course covers the following competencies:

- *Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.*
- *The graduate accounts for revenue in accordance with generally accepted accounting principles (GAAP).*
- *The graduate accounts for investments in accordance with generally accepted accounting principles (GAAP).*
- *The graduate accounts for 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.*

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. 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>.