



# APRIL 2012 CATALOG ADDENDUM

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Addenda are published quarterly, on October, January, and April of every year, as a supplement to the yearly catalog edition published every July 1<sup>st</sup>. This addendum reflects the additions and changes made by the University since the publication of the previous catalog edition. This addendum is not intended to alter any sections of the Student Catalog that are not specifically addressed herein. Thus, all Student Catalog sections not addressed in this addendum shall remain in full force and effect until further notice.

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## STATE APPROVALS

Western International University is licensed by the following states regulatory agencies:

- Alabama Commission for Higher Education (ACHE) and Alabama Department of Postsecondary Education (ADPE)
- Arizona State Board for Private Postsecondary Education
- State of Georgia Nonpublic Postsecondary Education Commission
- Western International University is registered as a Private institution with the Minnesota Office of Higher Education pursuant to sections 136A.61 to 136a.71. Registration is not an endorsement of the institution. Credits earned at the institution may not transfer to all other institutions.
- Western International University is authorized by the Tennessee Higher Education Commission. This authorization must be renewed each year and is based on an evaluation by a minimum standards concerning quality of education, ethical business practices, health and safety, and fiscal responsibility
- State of Wisconsin Educational Approval Board

## ADMISSIONS

### Transcript Time Limits\*

\*No longer applicable

### Degree-Seeking Students

University applicants pursuing Associate, Bachelor, or Masters Degrees at West are considered degree-seeking students. Students having completed a West application and granted an admission status are considered eligible for enrollment. International students on a West I-20 must be admitted as degree-seeking or certificate-seeking.

Students applying for financial aid must be accepted for enrollment as degree-or certificate-seeking students prior to financial aid being processed.

Admission Statuses for degree programs are explained in the Admission and International Admission sections of this catalog.

### Admission Statuses\*

\*Provisional Admitted Status (PVA) applicable and found under undergraduate and graduate degree programs.

### Associate Degree Admission

#### Eligibility

All applicants must meet the following University requirements to be considered for admission:

- High school graduation or equivalent from an institution that is regionally or nationally accredited and/or state licensed.

Students who complete high school via distance learning or home schooling must provide documentation of a diploma from a recognized regional or national high school accrediting body.

If documentation of a recognized diploma cannot be provided, students must pass a state-approved GED exam. Information about GED testing centers may be found at:

[http://www.acenent.edu/resources/GED/center\\_locator.cfm](http://www.acenent.edu/resources/GED/center_locator.cfm)

In certain circumstances, a transfer Associate degree from a regionally or nationally accredited institution may be accepted in lieu of a high school diploma.

- United States (U.S.) citizenship or appropriate legal status allowing University enrollment.

### **Standards**

To be considered for admission to West, the following standards must be met:

- Applicants entering with 12 or more graded semester credits of an academic nature college level work from regionally or nationally accredited post secondary institutions must possess a minimum cumulative grade point average (GPA) of 2.0 on a 4.0 scale for all coursework completed.

NOTE: Credits must be deemed academic in nature to be considered.

- Applicants entering with fewer than 12 graded semester academic credits of college level work from regionally or nationally accredited post secondary institutions must possess a minimum GPA of 2.5 on a 4.0 scale for all high school coursework, have passed the GED, or completed the International Baccalaureate (IB).

- Official documents verifying English proficiency may be required. Please reference the English Language Proficiency section of this catalog.
- All students attending courses under Provisional Admitted Status must achieve the University's required academic standards by the end of the third course to be granted Admitted Status. Undergraduate students must achieve a cumulative grade point average of 2.0 or above. Graduate students must achieve a cumulative grade point average of 3.0 or above.

### **Procedures**

Candidates for Admission must:

- Submit a complete and accurate West Application for Admission listing secondary and all post-secondary institutions attended. Applicants under the age of 18 must provide documented approval of a parent or legal guardian.

Note – Once the application has been received by the University, applicants are responsible for ensuring the completion of their admission file. No applicant will be formally accepted for admission until their admission file is complete and formal written notice is provided by the Admissions Department.

- Pay non-refundable application fee.
- Sign request form(s) for official transcripts from all previously attended regionally or nationally accredited colleges and universities. Students relying on foreign transcripts for admission must provide official academic records from all institutions attended outside the U.S. Students whose records are on administrative hold at another institution must resolve the issues and provide the required documents to West.

NOTE: Applicants may choose to be admitted without receipt of official transcripts by opting to sign a Right to Close Form with the understanding that:

- By signing the "Right to Close" form financial aid funding and eligibility could be impacted.
- The institutional transcript(s) can be submitted at a later date for review of applicable transfer credits.
- A class completed from an institution(s) listed on the "Right to Close" form cannot be transferred in and applied to the degree if the equivalent coursework at Western International University has been completed.
- Students who have a current loan period with another school may not complete the "Right to Close."
- At a minimum, the University requires an official degree posted document qualifying the student for admission to the selected program of study. For applicants with fewer than 12 graded semester credits of college level, academic work from an accredited postsecondary institution, a request for high school transcripts, GED or other acceptable documentation is required.

## Bachelor Degree Admission

### Standards

To be considered for admission to West, the following standards must be met:

- Applicants entering with 12 or more graded semester credits of an academic nature college level work from regionally or nationally accredited post secondary institutions must possess a minimum cumulative grade point average (GPA) of 2.0 on a 4.0 scale for all coursework completed. NOTE: Credits must be

deemed academic in nature to be considered.

- Applicants entering with fewer than 12 graded semester academic credits of college level work from regionally or nationally accredited post secondary institutions must possess a minimum GPA of 2.5 on a 4.0 scale for all high school coursework, have passed the GED, or completed the International Baccalaureate (IB).
- Official documents verifying English proficiency may be required. Please reference the English Language Proficiency section of this catalog.
- All students attending courses under Provisional Admitted Status must achieve the University's required academic standards by the end of the third course to be granted Admitted Status. Undergraduate students must achieve a cumulative grade point average of 2.0 or above. Graduate students must achieve a cumulative grade point average of 3.0 or above.

## Master Degree Admission

### Standards

To be considered for admission to West the following standards must be met:

- Applicants must have achieved a minimum cumulative grade point average (GPA) of 2.75 on a 4.0 scale for all undergraduate coursework completed.
- Applicants utilizing a previous graduate degree for admission must have achieved a minimum overall GPA of 3.0 on a 4.0 scale.

- Official documents verifying English proficiency may be required. Please reference the English Language Proficiency section of this catalog.
- All students attending courses under Provisional Admitted Status must achieve the University's required academic standards by the end of the third course to be granted Admitted Status. Undergraduate students must achieve a cumulative grade point average of 2.0 or above.
- Graduate students must achieve a cumulative grade point average of 3.0 or above.

### Non-Degree-Seeking Students

Students are not required to enter a degree program if enrolling in classes for personal or professional reasons only or if pursuing the Accountancy Certificate.

#### General Non-Degree-Seeking Status

Students under a general Non-Degree-Seeking Status may take a maximum of 15 credit hours at West. Non-Degree-seeking students are not eligible to receive most types of financial aid or veterans' benefits. This classification is not available for international students on West-issued student I-20's unless they are pursuing an Accountancy Certificate.

Although official documentation of previous coursework is not required for admission under this status, applicants must submit an unofficial transcript or academic history verifying course prerequisite requirements have been met. If applicable, demonstration of English proficiency is required.

## INTERNATIONAL STUDENT ADMISSION

### Procedures

Candidates for Admission who reside in countries other than the U.S. must:

- Submit a Signed West International Student Application for Admission form.

All parts of the form must be accurately completed. Applicants under the age of 18 must have the signature of a parent or legal guardian. Applicant name should appear as indicated on passport. If the applicant has not as yet obtained a passport, other documentation of the legal name will be required.

- Pay application, student services, and tuition deposit.
- Provide official academic records that are required for admission from all secondary and postsecondary schools attended outside the U.S.
- Submit completed and signed Financial Guarantee Statement with Bank Certification (*Applies only to F-1 Students*).

An official academic record/document is an original or true copy, which includes an institutional seal or stamp, and/or signature of the Registrar or equivalent. Copies must be certified or attested by an official of the institution attended, the Ministry of Education, U.S. Consular office, an educational foundation (e.g. USIEF, Fulbright Commission, AMIDEAST, Education USA, etc), or U.S. Information Agency (USIA) office. All documents must be in English or accompanied by a certified English translation. Graduation date, degree earned

(if applicable), courses, grades, and years of attendance should be clearly indicated. Students desiring transfer credit must furnish catalogs and/or course descriptions.

The University reserves the right to request official documents to be sent directly from the issuing institution.

- Submit documentation of English language proficiency

Students from countries where English is the official language are not required to provide official proof of English proficiency. All other international applicants must provide English proficiency documentation.

### F-1 Student Procedures

1. In order to initiate the visa process, all students residing outside the U.S. must remit 60% of their first year tuition costs. Tuition costs and deposit information is detailed on the admissions application.

The \$350 student services fee (part of the \$750 student services fee) is fully refundable upon proof of visa denial. Other fees may be refunded under special circumstances at the discretion of West Administration.

2. For applicants residing outside the U.S., upon receipt of a student's tuition course deposit indicating his/her intention to attend West and all other documents required for admission, the admission letter and Form I-20 will be sent. Students residing in the U.S. are expected to sign the Form I-20 at the campus.
3. Students residing outside the U.S. are required to present Form I-20 and evidence of financial support to the U.S. Embassy or Consulate to obtain F-1 student visa status.



Please refer to your local U.S. Embassy or U.S. Consulate website to obtain information on additional documents required for the visa interview.

4. Upon arrival in the U.S., students must contact the Student Services Officer (SSO) and present the signed Form I-20, passport with visa stamp, and I-94 card.
5. The student must also attend the International Student Orientation, which is held at West Scottsdale Campus on the day of the program start date on the Form I-20.

West offers monthly orientations for international students. These orientations take place approximately a week prior to the course start date and are mandatory for all F-1 visa students. Attendance is optional for non-F-1 visa students.

International students who fail to successfully complete their assigned orientation will not be allowed to begin classes and will be reported as out-of-attendance through the Student and Exchange Visitor Information System (SEVIS) to the Department of Homeland Security.

Prior to enrolling in degree courses, all students will receive and review the Starting Your Studies Guide. Students can also access this guide at:

<http://www.west.edu/pdfs/West-Starting-Your-Studies.pdf>

## English Language Proficiency\*

\*Only the following information changed:

Students not achieving the minimum score on their chosen ESL examination may now submit new scores or retake the test until the student can demonstrate adequate English proficiency.

## International Student Responsibility\*

\*Only the following information changed:

NOTE: International students attending the University on F-1 visas may now enroll in a maximum of two *Interactive* Online course during every 12 months from the start date on the Form I-20 as a part of their required full-time course load, and when concurrently enrolled in an on-campus course.

## UNIVERSITY POLICIES

### Transfer of Credit

#### Eligible Credits

Transfer credits are accepted if officially documented from an approved institution, applicable to West course requirements in the student's chosen program, and have been completed with an acceptable grade. For undergraduate courses, a minimum grade of C is required for transfer consideration. A grade of B is required for transfer of graduate courses. Grades earned at other institutions are considered for admission decisions, but are not factored into the West cumulative GPA.

#### Transfer Limitations

- A maximum of 90 credits may be transferred at the undergraduate level. No more than 72 lower division (100-200 level) credits may be accepted. A maximum of 18 upper division (300-400 level) credits may be accepted.

Courses are evaluated as upper or lower division credits based on the levels assigned by the issuing institution. Upper division credits may be applied to lower division requirements.

- Semester hours are transferred with the credit value assigned by the issuing institution. Quarter hours are transferred as two-thirds of a semester credit. A transfer course must bear a minimum weight of 2.5 semester credits to fulfill a specific West course requirement.
- A maximum of six credits may be applied to core and major requirements at the graduate level.

- A maximum of six credits may be transferred into graduate programs.
- Graduate coursework may not be applied to undergraduate requirements.
- Non-classroom credits will be accepted only when transcribed by specific course titles, assigned number of credits, and earned grade.
- Only information technology coursework completed within a maximum of five years of transfer credit evaluation will be considered for transfer. Students who have been continually employed in the technology field may petition for special consideration.
- Transfer credit will not be applied to the following West courses:

SSC 105 Student Success Course

CAP 485 Integrated Capstone

Western International University offers associate degree graduates from select institutions unique transfer opportunities. With a prequalifying associate degree, students may fulfill 60 general education credits, with only 66 total credits remaining to complete their West bachelor degree program.

The Nationwide Block Transfer allows holders of prequalifying Associate of Arts (A.A.) or Associate of Science (A.S.) degrees from any regionally accredited college or university in the United States to automatically fulfill 60 general education credits, with 66 total credits remaining to complete in a West bachelor degree program.

The Nationwide Pathway allows holders of a prequalifying Associate of Applied Science (A.A.S.) degree from any regionally-accredited college or university in the United States to automatically fulfill 60 credits (45 credits general education credits and 15 lower division credits toward the major), with 66 total credits remaining to complete the West Bachelor of Science in Business degree program.

Participants with more than 60 credits on their associate degree transcripts may have additional transfer credits applied to Common Body of Knowledge (CBK) and Core requirements at West, if equivalent courses were taken with at least a C grade.

Students wishing to participate in an articulation agreement at West must submit an official associate degree posted transcript. For more information students should contact their Enrollment Counselor.

### Servicemembers Opportunity College (SOC)\*

\*No longer applicable

### SOC Degree Network System\*

\*No longer applicable

### Prior Learning Assessment - (PLA)

Students with personal and professional learning received outside the traditional classroom that is equivalent to college-level learning may earn undergraduate credits through Prior Learning Assessment. Examples of such learning include:

- Corporate training
- Continuing education
- Licenses

- Diplomas or certificates from nationally accredited institutions
- Transcripts from unaccredited schools
- Professional exams
- PLA experiential essays will be used to fulfill general education and lower division selective credits.

Meet with your Enrollment or Academic Counselor for assistance with the portfolio submission process. A maximum of 60 credits may be earned through any combination of PLA and national tests for credit toward a bachelor degree. A maximum of 24 credits may be applied toward an associate degree or certificate. These credits do not apply towards residency requirements at West.

## University Articulation Agreements\*

\*See Nationwide Block Transfer information under "Eligible Credits."

## STUDENT RIGHTS & RESPONSIBILITIES

### State Boards

In Alabama, the student may contact the Alabama Commission on Higher Education, 100 North Union Street, Montgomery, AL 36104, telephone (334)242-1998; and/or the Alabama Department of Postsecondary Education, 135 South Union Street, P.O. Box 302130, Montgomery, AL 36130, telephone (334)293-4500.

In Arizona, the student may contact the Arizona State Board for Private Postsecondary Education, 1400 W. Washington, Room 260, Phoenix, AZ 85007, telephone (602) 542-5709.

In Georgia, the student may contact the Georgia commission, Nonpublic Postsecondary Education Commission, 2082 East Exchange Place, Suite 220, Tucker, GA 30084, Telephone: 770-414-3306.

In Minnesota, the student may contact the Minnesota Office of Higher Education, 1450 Energy Park Drive, Suite 350, St. Paul, MN 55108-5227.

In Tennessee, the student may contact the Tennessee Higher Education Commission, 404 James Robertson Parkway, Nashville, TN 37243-0830, Telephone (615)741-5293.

In Wisconsin, the student may contact the Wisconsin Education Approval Board, 30 West Mifflin Street, 9<sup>th</sup> Floor, P.O. Box 8696, Madison, WI 53708, Telephone (608)266-1996.

You may obtain a copy of the University's accreditation and/or license documents, or information on how to contact any of the agencies that regulate the University, by contacting Apollo Legal Department at (480) 557-1818.

## FINANCIAL POLICIES

### Refund Policy

All fees, including application, assessment, student services, graduation, independent study, and lab fees are nonrefundable.

Students are eligible for a tuition refund under the following conditions:

1. Withdrawal from a course after only attending during the first course week of a 3 or 4 credit course. Refund 100% of tuition paid.
2. Withdrawal from a course after only attending during the first and second course week of a 3 or 4 credit course. Refund of 75% of tuition paid.
3. Tuition paid for a course from which the student withdraws during the refund period will remain on account to apply to the next course taken. All requests for refunds must be submitted in writing to the Finance Office. The University requires 30 days for processing.

Please note: The refund policy of the state where online students reside will be used to calculate their refund amount. The refund policy of the state where Ground students attend class will be used to calculate their refund amount.

#### Georgia

Students in the state of **Georgia** will have tuition refunded using the University's Institutional Refund Policy with the following exceptions:

- 1) Students have the right to a full refund of all monies paid, including application fee, if they withdraw within three (3)

business days after signing the Enrollment Agreement.

- 2) Students who withdraw from a course after three or four attendances and prior to the fifth class meeting of an eight week course. Refund 50% of tuition paid.
- 3) Refunds will be paid within 30 days of the student's official withdrawal.
- 4) A student who is out of attendance for 29 days will be considered withdrawn.

#### Minnesota

Students in the State of Minnesota will have tuition refunded using the University Institutional Refund Policy with the following exception:

Refunds for state aid programs and non-state aid programs are calculated on a proportional basis using the state mandated or institutional refund policy.

To calculate the minimum refund due to the State Grant Program, the SELF Loan Program, and other aid programs (with the exception of the state Work Study Program), the Higher Education Services Office Refund Calculation Worksheet of the Minnesota State Grant manual is used.

#### Tennessee

Students in the state of **Tennessee** will have tuition refunded as follows:

- 1) Students who cancel within three (3) business days of signing the Enrollment Agreement will receive a full refund of any tuition paid.
- 2) If the University cancels or discontinues a course, the University will make full refund of all course charges.

- 3) Students are eligible for a tuition refund under the following conditions:
- a) Withdrawal from a course on or before the first day of class: Refund 100% of all amounts paid for the course enrollment, less a \$100 administrative fee.
  - b) Withdrawal from a course after the course commences and prior to the second class meeting: Refund 75% of amounts paid for the course enrollment, less a \$100 administrative fee.
  - c) Withdrawal from a course after the second class meeting and prior to the third class meeting: Refund 25% of amounts paid for the course enrollment, less a \$100 administrative fee.
  - d) Tuition paid for a course from which the student withdraws during the refund period will remain on account to apply to the next course taken.

All requests for refund must be submitted in writing to the Finance Office. The University requires 30 days for processing. All fees, including application, assessment, student services, graduation, independent study, and lab fees are nonrefundable.

### Wisconsin

Students in the state of **Wisconsin** will have tuition refunded using the University's Institutional Refund Policy including the following exceptions:

- Students have the right to cancel enrollment until midnight of the third business day after receipt of the enrollment agreement and receive a full refund of any tuition paid.
- Students may withdraw from a course after instruction has started and receive a pro rate refund for the unused portion of the tuition paid if the student has completed 60% or less of the instruction or if 60% or less time has elapsed from the scheduled start date, whichever comes first.
- Refunds will be paid within 30 days of receipt of the student's notice of cancellation or withdraw.
- If the University cancels or discontinues a course or educational program, the University will make full refund of all charges.

## UNIVERSITY TEACHING AND LEARNING MODEL

### Assessment of Student Learning

It is important to West that students leave the University with all the skills and knowledge needed to be successful in the real world and that they graduate with confidence to take the next steps in their continuing education and careers. As a result, West has developed a process for assessing students' learning throughout the attainment of their degree, from both the program and course levels.

Faculty members assess student learning in each class they teach. Faculty members also lead work groups that collect and analyze information about how well students are learning. This information ranges from assignments in current or past classes, to nationally-benchmarked measurements. When work groups examine student learning, they review outcomes of the program, and, Institutional Learning Goals.

### West Learning Outcomes

To prepare students for successful employment and advancement in the professional world, West's degree programs and courses are developed by faculty experts in the field. Integrated into the curriculum are program and course-based learning outcomes applicable to the course content. Student achievement of these outcomes is assessed by faculty members and through other means, and is reflected in course assignments and grades.

Learning Outcomes are provided in each course syllabi.

In support of its Mission, West has established five Institutional Learning Goals that are part of all degree programs. These Goals are

designed to ensure that graduates have the necessary knowledge and skills to attain their academic and professional goals, and are the foundation for a life of learning.

### Institutional Learning Goals

#### *Communication*

Communication is comprised of the ability to communicate effectively through writing, listening and presentation skills.

#### *Critical Thinking*

Critical Thinking includes decision-making and problem-solving through the ability to read critically, analyze knowledge claims and beliefs, and apply mathematical concepts to real world situations.

#### *Global Awareness*

Global Awareness refers to the ability to recognize the global nature of business, understand global diversity based on geography and culture, and recognize the implications of globalization in business decision-making.

#### *Technology Literacy*

Technology Literacy includes the ability to select appropriate technology in order to locate, consume, and disseminate information, and to apply technology to solve problems, analyze data, and present information.

#### *Research*

Research involves understanding how to use the appropriate inquiry methodology to answer a given research question, solve a problem, and use qualitative and quantitative methods to investigate and analyze information, as well as to interpret and summarize results.

## ACADEMIC PROGRAM REQUIREMENTS

### General Education Requirements

#### Social & Behavioral Sciences - 6 Credits

ETH 123 Cultural Diversity  
OR  
INS 100 Cultural Geography

*Select one of the following courses:*

BEH 221 Introduction to Behavioral Science  
GOV 260 Government Systems of the World  
GOV 380 World Political and Economic Systems  
HIS 268 World History  
HIS 378 History of the World Economies\*  
SOC 101 Introduction to Sociology  
SOC 122 Cultures of the Southwest

### Bachelor Degree Programs

#### State-Specific Curricular Requirements

##### *Arkansas*

Students residing in Arkansas are required to complete or transfer in the following General Education in their undergraduate degree program:

- MAT110 Algebra I or its equivalent is required
- Science:
  - Credits increased to 8 credits
  - technology courses do not apply to Science category (such as IT110)
  - must include 2 virtual or physical labs

- Social Sciences:
  - credits are increased to 9 credits
  - must include 3 credits of US History or American Government
- Humanities:
  - credits are increased to 9 credits
- Selectives:
  - Decreases selective credits from 18 to 9 credits

##### *Minnesota*

Students residing in Minnesota at the time of their enrollment are required to complete or transfer in the following General Education in their undergraduate degree program:

- MAT110 or its equivalent is required
- Bachelor of Science students only:
  - Science: credits increased to 6 credits
  - Technology courses do not apply to Science category (such as IT110)
  - Selectives: Decreases selectives from 18 to 15 credits
- Bachelor of Arts students only:
  - Social Science: credits increased to 9 credits
  - Humanities: credits increased to 9 credits
  - Selectives: Decreases selectives from 18 to 12 credits.



## Master Degree Programs

### Master of Science (MS) in Accounting<sup>1</sup>

The Master of Science degree in Accounting is designed to provide students with the academic background necessary to seek advanced positions in industry, government, and non-profit organizations, including companies doing business internationally. To ensure appropriate technical expertise, students will be exposed to courses such as: International Accounting, Advanced Auditing, Advanced Consolidation Accounting, Legal and Ethical Environment of Accounting, Multinational Taxation, Forensic Accounting, and Accounting Theory and Research.

The Master of Science in Accounting will also address the planned change from Generally Accepted Accounting Principles (GAAP) to International Financial Reporting Standards (IFRS). The program provides the knowledge needed for the business accounting function, as well as a foundation to take the Certified Public Accountant (CPA) and Certified Management Accountant (CMA) exams.

Each state sets forth standards required to be eligible to take the CPA exam and apply for licensure or certification as a CPA. The Certified Management Accountant (CMA) certification requires membership in the Institute of Management Accountants (IMA) as well as education, work experience, and examination requirements.

While Western International University (West) programs are designed with consideration for the standards proposed by the National Association of State Boards of Accounting (NASBA) and the American Institute of Certified Public Accountants (AICPA) and the IMA, Western International University cannot assure that successful graduates will meet their

<sup>1</sup> This program is not available to MN residents

\*Indicates courses requiring prerequisite

\*\* Credits not applied toward degree requirements

states' or IMA's specific eligibility requirements to take the CPA or CMA exams or apply for licensure or certification as a CPA or CMA. Applicants should check with their appropriate state organization and/or the IMA to determine if the West program, combined with their undergraduate degree, work experience, and any other specific criteria, meets examination and licensing eligibility requirements for the CPA and/or CMA designations. State and/or IMA requirements may vary from the time of admission to program completion. There is no assurance at the time of program completion that the specific jurisdiction's requirements will be consistent with the requirements at the time of admission.

This program is designed for the student with few or no undergraduate credits in accounting. Although students in the MS in Accounting program would greatly benefit from having an undergraduate degree in a business discipline, it is not required.

#### **Undergraduate Prerequisites- 15-18 credits\*\***

ACC 301 Financial Accounting and

ACC 302 Managerial Accounting

OR

ACC 305 Financial and Managerial  
Accounting

AND

ACC 304 Intermediate Accounting I\*

ACC 306 Intermediate Accounting II\*

ACC 316 Intermediate Accounting III\*

FIN 317 Financial Management\*

#### **MS Accounting Core Requirements- 24 Credits**

#### **Major Requirements- 15 Credits**

ACC 618 Advanced Auditing\*

ACC 623 Forensic Auditing\*

ACC 622 Federal Taxation\*

ACC 642 Multinational Taxation\*

ACC 675 Advanced Consolidation  
Accounting\*

#### **Credits Required for Degree: 39**

### Master of Business Administration (MBA) in Accounting<sup>2</sup>

Professionals today are expected to leverage a broad range of skill sets while demonstrating expertise in specialized roles. This program offers accounting professionals practice in advanced management and decision-making skills. It also allows students to focus on in-depth accounting topics and developments ranging from the implementation of International Financial Reporting Standards (IFRS) to ethics and advanced applications.

This program is designed for the student with an accounting background and/or an undergraduate degree in accounting. Although students in the MBA in Accounting program would greatly benefit from having an undergraduate degree in a business discipline, it is not required.

Each state sets forth standards required to be eligible to take the CPA exam and apply for licensure or certification as a CPA. The Certified Management Accountant (CMA) certification requires membership in the Institute of Management Accountants (IMA) as well as education, work experience, and examination requirements. While Western International University (West) programs are designed with consideration for the standards proposed by the National Association of State Boards of Accounting (NASBA) and the American Institute of Certified Public Accountants (AICPA) and the IMA, Western International University cannot assure that successful graduates will meet their states' or IMA's specific eligibility requirements to take the CPA or CMA exams or apply for licensure or certification as a CPA or CMA. Applicants should check with their appropriate state organization and/or the IMA

to determine if the West program, combined with their undergraduate degree, work experience, and any other specific criteria, meets examination and licensing eligibility requirements for the CPA and/or CMA designations. State and/or IMA requirements may vary from the time of admission to program completion.

There is no assurance at the time of program completion that the specific jurisdiction's requirements will be consistent with the requirements at the time of admission.

#### **Undergraduate Prerequisites- 15-18 credits\*\***

ACC 301 Financial Accounting and  
ACC 302 Managerial Accounting  
OR  
ACC 305 Financial and Managerial  
Accounting

AND

MGT 340 Organization Theory and Behavior  
ACC 304 Intermediate Accounting I\*  
ACC 306 Intermediate Accounting II\*  
FIN 317 Financial Management\*

#### **MBA core requirements- 24 credits**

##### **Major Requirements- 15 Credits**

Select five of the following selection of courses:

ACC 617 Accounting Theory & Research  
ACC 621 Legal and Ethical Environment of  
Accounting  
ACC 641 International Accounting\*  
ACC 610 Advanced Cost Accounting\*  
ACC 618 Advanced Auditing\*  
ACC 623 Forensic Auditing\*  
ACC 622 Federal Taxation\*  
ACC 642 Multinational Taxation\*  
ACC 675 Advanced Consolidation  
Accounting\*

**Credits Required for Degree: 39**

<sup>2</sup> This program is not available to MN residents

\*Indicates courses requiring prerequisite

\*\* Credits not applied toward degree requirements

## COURSE DESCRIPTIONS

### ACC 617 Accounting Theory & Research

This course is designed to introduce the student to the concepts of accounting theory. The course will cover accounting principles and relationships that explain observed practices and predict unobserved practices. Accounting theory strives to explain why companies elect certain accounting methods over others. In addition, the student will learn and understand how accounting theory can be verified through accounting research.

### ACC 621 Legal and Ethical Environment of Accounting

This course exposes the student to current legal and ethical issues facing the accounting profession, including issues that organizations confront when doing business internationally. By analyzing real-world cases, students will apply an understanding of values, ethical dilemmas, knowledge of applicable codes of conduct, and sound reasoning to a variety of situations. Students will develop skills that allow them to make beneficial business decisions for an organization, as well as society as a whole. The course will culminate with students conducting an ethics audit at their current place of employment or at another organization.

### ACC 641 International Accounting\*

This course is designed to introduce the student to the basic concepts in international accounting, financial reporting, and financial control. The course will compare International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP). It will explain international accounting terminology, application, and how important the international dimensions of accounting are for today's international accounting professionals.

It will also provide the student with hands-on experience in the preparation of international financial statements.

\*Prerequisites: ACC 302 or ACC 305

### ACC 610 Advanced Cost Accounting\*

This course is designed to introduce the student to concepts dealing with cost accounting. The course addresses general business concern of cost management and control. Managers use cost accounting information to make decisions on strategy formulation, research and development, budgeting, production planning and pricing. Students will gain hands-on experience in the application of cost accounting concepts.

\*Prerequisites: ACC 302 or ACC 305

### ACC 618 Advanced Auditing\*

This course serves as a graduate-level introduction to auditing and assurance services. The course focuses on professional responsibilities of the auditor, ethics, the audit plan, evidence gathering and evaluation of internal controls. The course also addresses the responsibilities of corporate executives under the Sarbanes-Oxley Act. Auditing of non-public company financial statements will also be addressed

\*Prerequisites: ACC 302 or ACC 305

**ACC 623 Forensic Accounting\***

This course serves as an introduction to forensic accounting and focuses on the detection and deterrence of fraud. Students will be exposed to the major fraud schemes, including skimming, cash larceny, billing schemes, check tampering and payroll schemes, as well as the most common fraudulent financial statement schemes. Students will also learn the techniques associated with gathering and preserving evidence, interviewing witnesses and writing reports. Resources available to the fraud investigator will be discussed, and the student will have an opportunity to examine various components of a corporate code of conduct to analyze how it can be used in fraud investigation.

\*Prerequisites: ACC 302 or ACC 305

**ACC 622 Federal Taxation\***

This course is designed to give the student an overview of Federal Taxation laws and forms. The student will obtain a basic understanding of issues related to tax laws, the origin of tax laws and their application. Other course topics include the determination of income, deductions, exclusion and deferrals. The student will work with the individual 1040 form and related schedules A, B, and C. In addition, the course covers business taxation including that of partnerships, corporations and subchapter S corporations using forms 1120, 1120S and 1065.

\*Prerequisites: ACC 302 or ACC 305

**ACC 642 Multinational Taxation\***

This course presents a broad survey of the U.S. federal income taxation rules relating to international transactions. It addresses both "inbound" transactions - the treatment of non-resident aliens and foreign corporations investing and/or doing business in the United States, as well as "outbound" transactions - the treatment of U.S. citizens and residents investing and/or doing

business outside the U.S. It emphasizes the reading and application of original source authorities. The objective of this course is to provide the student with an introduction to the complex rules of international taxation. Upon the successful completion of this course; the student will have a working knowledge of international taxation enabling them to discuss mid-range international tax issues.

\*Prerequisites: ACC 622

**ACC 675 Advanced Consolidation Accounting\***

This course is designed to introduce the student to concepts dealing with financial accounting and reporting in the following areas: business combinations, consolidated financial statements, foreign currency translation, international accounting and translation of financial statements of foreign affiliates. The course addresses how convergence with international accounting standards plays an important role in virtually every aspect of financial reporting. It will also provide the student with hands on experience in the process of business combination and financial statement preparation. Throughout the course, the International Financial Reporting Standards are emphasized.

\*Prerequisites: ACC 641

**BEH 318 Addictions**

This course addresses issues that exist due to the ongoing problem of chemical dependency and other addictions. Students discover methods for identifying addictions and gain an understanding of interventions and treatment methods. Themes include addiction models, the Diagnostic and Statistical Manual of Mental Disorders (DSM-IV-TR®), 12-step programs, and recovery.

**COM 159 Basic Presentation Skills**

This course introduces the foundational skills crucial for presenting information to diverse audiences. Students explore the nature of presentation anxiety and how to harness its energy to become effective communicators. Themes include listening skills, observation and analysis techniques, and increasing confidence.

**FIN 317 Financial Management\***

This course introduces students to the theories and concepts of financial management and the role of financial managers. Students gain insight into the effects of financial decisions on cash flow and franchise value as well as how choices are influenced by risk analysis. Topics include financial statements, asset management, capital markets, and interest rates.

\*Prerequisites: ACC 301 and ACC 302 (or ACC 305 for MBA prerequisites)

**INS 100 Cultural Geography**

This course offers an introduction to cultural geography with a focus on cultural categories. The course surveys major world cultural patterns, resources, population, and the changing relationships of human groups and the physical environment. Students will explore the complexity of places and regions to gain a sense of their own cultural identity within the context of the larger world cultures as well as the interconnections between their lives and those of people in different parts of the world.

**MAT 110 Algebra I\***

This course focuses on applying Algebra to solve problems. The course covers linear and quadratic equations, polynomials, and rational and irrational functions. Additional subjects include inequalities, exponents, graphs and matrices, and systems of equations.

\*Prerequisite: MAT 105

**SCI 270 Environmental Science**

This course presents scientific principles for the analysis of current and future issues facing the global environment. The course examines the interrelationship of life on earth and the environment, including land, water, and atmospheric systems. Human activity and population trends are analyzed for their potential impact on the global environment. Utilizing scientific methods of inquiry, students have the opportunity to investigate biological diversity, environmental sustainability, human health and waste management through a series of online and home-based laboratory exercises