



# JANUARY 2013 CATALOG ADDENDUM

PUBLISHED: JANUARY 1, 2013

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.

**Table of Contents**

State Approvals.....1

Admissions.....1

    Non-Degree-Seeking Students .....1

International Student Admissions..... 2

    English Language Proficiency ..... 2

University policies ..... 4

    National Tests for Credit ..... 4

        Prior Learning Assessment (PLA)..... 4

        Corporate Articulation Agreements..... 4

Student Rights & Responsibilities .....5

    State Boards .....5

Financial policies ..... 6

    Refund Policy..... 6

        Georgia ..... 6

        Maryland..... 6

        Minnesota ..... 6

        Tennessee .....7

        Wisconsin.....7

University Teaching and Learning Model ..... 8

    Internship ..... 8

        Bachelor of Science in Business Internship..... 8

        Master of Business Administration Internship..... 8

Academic Program Requirements ..... 9

    State-Specific Curricular Requirements..... 9

        Arkansas ..... 9

        Minnesota ..... 9

        Master of Business Administration (MBA) in Accounting ..... 9

        Master of Business Administration in International Business ..... 11

        Master of Science (MS) in Accounting .....12

Course Descriptions.....14

    ACC 304 Advanced Cost Accounting .....14

    GOV 240 American Government.....14

## STATE APPROVALS

- Alabama Commission for Higher Education (ACHE) Certificate of Approval
- Alabama Department of Postsecondary Education (ADPE) Licensure
- Arizona State Board for Private Postsecondary Education
- Arkansas Higher Education Coordinating Board certification does not constitute an endorsement of any institution, course or degree program. Such certification merely indicates that certain minimum standards have been met under the rules and regulations of institutional certification as defined in Arkansas Code §6-61-301
- State of Georgia Nonpublic Postsecondary Education Commission Certificate of Authorization
- Maryland Higher Education Commission Approval
- 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 minimum standards concerning quality of education, ethical business practices, health and safety, and fiscal responsibility.
- State of Wisconsin Educational Approval Board Certification

## ADMISSIONS

### 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 documents 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 that course prerequisite requirements have been met. Demonstration of English proficiency is required for all students who graduated from secondary school or obtained a bachelor degree (or higher) in a country where English is not the native language. A copy of a current valid visa that does not prohibit study in the U.S. will be required for those students who reside in the U.S. and are not U.S. citizens.

# INTERNATIONAL STUDENT ADMISSIONS

## English Language Proficiency

All coursework at Western International University is taught in English. To ensure students are equipped to succeed in class at the University, demonstration of English proficiency is required for all students who graduated from secondary school in a country where English is not the official language.

Official documentation of proficiency must be sent directly to the University by the issuing institution and, in certain cases, verification of proficiency may be required prior to enrollment in courses.

For admission purposes, applicants may demonstrate English proficiency by the following methods:

- Graduation from an English-speaking high school**  
 Graduation from a regionally accredited or state-licensed secondary school, where the language of instruction is English. A minimum of 2 years of coursework must be in residency and a cumulative GPA of 2.0 on a 4.0 scale (C level) must have been earned.
- College or university attendance at a certified English-speaking institution**  
 Completion of at least 24 semester credits at a regionally accredited or state-approved English-speaking college or university with a cumulative GPA of 2.0 on a 4.0 scale including completion (with a grade of C or better) of two semesters of English Composition equivalent to ENG 101 and ENG 102.
- Completion of an associate’s program (or higher) in which English is the medium of instruction or for which graduation is granted after successfully demonstrating English proficiency.**  
 The Admissions Office maintains a listing of educational systems that meet the English proficiency requirement.

- Completion of an approved English Language Examination**

West will accept the following minimum scores on approved language examinations taken no more than 2 years prior to application to the University (official documentation required):

ELS Exam	
Undergraduate	112
Graduate	112

TOEFL Paper-Based Test (PBT)	
Undergraduate	500
Graduate	550

TOEFL Internet-Based Test (IBT)	
Undergraduate	61
Graduate	79

IELTS Exam	
Undergraduate	6
Graduate	6.5

CELSA Exam	
Undergraduate	65
Graduate	70

TOEIC Exam	
Undergraduate	550
Graduate	750

Pearson PTE Academic Exam	
Undergraduate	53
Graduate	59

Berlitz Online Exam	
Undergraduate	57
Graduate	80

Scholastic Aptitude Test (SAT) - Verbal	
Undergraduate	530

American College Test (ACT) - English	
Undergraduate	22

West African Examination Council - English	
Undergraduate	C6

Cambridge International Exams O - Level English	
Undergraduate	C

Cameroon General Certificate of Education (GCE) O - Level English	
Undergraduate	C

Cambridge ESOL Exams	Undergrad Minimum Score	Graduate Minimum Score
Preliminary English Test (PET)	70	n/a
First Certificate in English (FCE)	45	60/C/Pass
Certificate in Advanced English (CAE)	45	45
Certificate of Proficiency in English (CPE)	45	45
Business English Certificate (BEC) Preliminary	65	n/a
Business English Certificate (BEC) Vantage	45	60/C/Pass
Business English Certificate (BEC) Higher	45	45
International Legal English Certificate (ILEC)	B2 or Pass	B2 or Pass
International Certificate in Financial English (ICFE)	B2 or Pass	B2 or Pass
Skills for Life - Entry 3	Pass/Band 2	n/a
Skills for Life - Level 1	Pass/Band 2	Pass/ Band 2
Skills for Life - Level 2	Pass/Band 2	Pass/ Band 2
BULATS Online	40	60

## UNIVERSITY POLICIES

### National Tests for Credit

Transfer credit and/or advanced placement may also be awarded for successful completion of the following national tests for credit:

- Dantes Subject Standardized Tests (DSST)
- Berlitz (language exams)
- AP – Advanced Placement Examinations
- CLEP – College Level Examination Program
- Excelsior College Examinations
- International Baccalaureate (IB)

### 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 lower division Social Science and Selective credits.
- American Council on Education (ACE) Transcript
- National College Credit Recommendation Service (CCRS) Transcript

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's degree. A maximum of 24 credits may be applied toward an associate's degree or certificate. These credits do not apply toward residency requirements or graduate-level courses at West.

### Corporate Articulation Agreements

Corporate articulation provides the opportunity for students to earn undergraduate level credit for training obtained through their employer(s). Corporate training is assessed for equivalency to college-level learning. Credits awarded may be applied to associate's degree and bachelor's degree programs.

## 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 Arkansas, the student may contact the Arkansas Department of Higher Education, 114 East Capitol, Little Rock, AR 72201-3818, telephone (501) 371-2065.

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 Maryland, the student may contact the Maryland Higher Education Commission, 6 North Liberty Street, Baltimore, MD 21201, telephone (800) 974-0203; or they may contact the Attorney General at 200 St. Paul Place, Baltimore, MD 21202, telephone, (410) 576-6300 or (888) 743-0023, TDD (410) 576-6372; [www.oag.state.md.us](http://www.oag.state.md.us).

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

Students 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 the 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.

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 on-campus 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 3 business days after signing the Enrollment Agreement.
- 2) Students who withdraw from a course after attending in Weeks Three and/or Four, and prior to the fifth class meeting of an 8-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.

### Maryland

Students in the state of Maryland 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) Withdrawal of a course after only attending during the first, second, and third week course of a 3 or 4 credit course= Refund of 40% of tuition paid.
- 4) Withdrawal from a course after only attending during the first, second, third, and fourth course week of a 3 or 4 credit course= Refund of 20% of tuition paid.
- 5) Tuition paid for a course from which the students' 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 day processing.

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

### Minnesota

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

- 1) Refunds for state aid programs and non-state aid programs are calculated on a proportional basis using the state-mandated or institutional refund policy.
- 2) 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 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 a 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 100% 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 75% of amounts paid for the course enrollment, less a \$100 administrative fee.
  - d) Withdrawal from a course after the third class meeting and prior to the fifth class meeting: 50% of amounts paid for the course enrolled, less a \$100 administrative fee.
  - e) 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.

**Wisconsin**

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

- 1) 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.
- 2) 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.

- 3) Refunds will be paid within 30 days of receipt of the student's notice of cancellation or withdrawal.
- 4) If the University cancels or discontinues a course or educational program, the University will make full refund of all charges.

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.

# UNIVERSITY TEACHING AND LEARNING MODEL

## Internship

Bachelor of Science in Business and Master of Business Administration students who are nearing the completion of their degree are eligible to take an internship course. Internship courses are designed to provide business students an opportunity to apply their learning to a workplace setting, and deepen their education with real-world experiences. The student, in collaboration with a faculty instructor, will determine a final paper or project that is intended to synthesize the student's practical experiences and prior coursework. The benefits of the internship include the opportunity for students to:

- Evaluate, experience, and reflect upon a career field before graduation.
- Engage in career-related experiences that complement and build upon different skills that are learned in the classroom such as critical thinking, writing, presentation, and discussion skills.
- Bridge the gap between school and/or previous work experience and a career field.
- Experience roles, expectations, and behaviors of the job arena.
- Learn about one's strengths, interests, and problem-solving skills as they may be related to a particular career field.
- Gain networking opportunities that are valuable in shaping future careers.

### Bachelor of Science in Business Internship

- Students may choose to complete and pass either the Undergraduate Internship course (ITS 400) or the Integrated Capstone course (CAP 485).
- Students must have completed at least 114 credits prior to taking an internship.
- Student internship sites must be different from a student's current employer.
- Students must apply for internship and be approved by West as well as the employer.
- All internships must take place in Arizona.

### Master of Business Administration Internship

- Students may take the Graduate Internship course (ITS 600) as one of the 15 selective graduate credits required in their degree.
- Students must have completed all core courses before taking an internship.
- ITS 600 may only be taken once and may not substitute for any of the required core courses.

- ITS 600 will not count toward the maximum of three courses in any one subject area.
- Student internship sites must be different from a student's current employer.
- Students must apply for internship and be approved by West as well as the employer.
- All internships must take place in Arizona.

### Attendance Policy for Internship Courses

- Students enrolled in an internship course are expected to meet all attendance and course requirements.
- Students must post at least one attendance within the first 7 calendar days of the course.
- Students will be administratively withdrawn as of the 14<sup>th</sup> day of non-attendance.
- Students must work at the internship site between 12 and 18 hours a week to be eligible for credit.
- Students must arrange work hours directly with the internship site. With approval of the on-site supervisor, a student may make up hours, but in no case may the student go more than 2 weeks without working at the site, and the minimum total number of hours worked over the 8 weeks must total a minimum of 96 hours.

For internship courses, attendance activities are defined as the following:

- Submitting the weekly timesheet through MyAssignments on MyWest
- Submitting the log report of the student's activities at the internship site on a weekly basis through MyAssignments on MyWest
- Responding to any Discussion Questions on MyWest if assigned by the instructor
- Posting a Reflection to MyAssignments if assigned by the instructor
- Submitting the Final Paper or Project through MyAssignments on MyWest
- Submitting any additional assignments (e.g., draft version of Final Paper) through MyAssignments on MyWest

## ACADEMIC PROGRAM REQUIREMENTS

### 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:

- MAT 110 Algebra I or its equivalent is required
- Science:
  - Credits increased to 8 credits.
  - Technology courses do not apply to Science category (such as IT 110).
  - Must include 2 virtual or physical labs.
- Social Sciences:
  - Credits are increased to 9 credits.
  - Must include 3 credits of U.S. History or American Government.
- Humanities:
  - Credits are increased to 9 credits.
- Selectives:
  - Decreases selective credits from 18 to 6 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:

- MAT 110 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 IT 110).
  - 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 of Business Administration (MBA) in Accounting

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.

**Program Learning Outcomes**

1. Analyze problems specific to the business environment through interpretation of financial results.
2. Apply finance tools in conjunction with accounting methodologies that are necessary to maintain a corporate perspective of the international and domestic business environments and the financial management of a corporation.
3. Apply current knowledge of accounting trends to address emerging business issues.

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

The following undergraduate courses or their equivalents are required prior to taking any of the major courses. If knowledge has been gained through means, other than completion of courses, students should contact their Academic Advisor for information on the Prior Learning Assessment program.

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**

\*Indicates courses requiring prerequisite

\*\* Credits not applied toward degree requirements

**Master of Business Administration in International Business**

The evolving global economy is increasing demand for highly skilled managers with knowledge of international business practices, foreign cultures, finance, marketing, economics, and information technology. West’s MBA in International Business prepares students to assume major responsibilities within international, multinational, and global organizations. Students learn to evaluate risk and adapt business practices to conform to different cultural and political environments.

For complete program details, please visit our website at: <http://www.west.edu/your-education/degree-programs/master-degrees/international-business-mba>

**Program Learning Outcomes**

1. Evaluate potential opportunities for a corporation's ability to compete in global trade.
2. Consider the role of governments and the importance of political power in the development of international trade.
3. Organize information about critical factors and variables in foreign environments that have either direct or indirect influence on the organization.
4. Manage resources within complex and diverse national and economic environments to implement and achieve corporate goals and objectives.
5. Explain monetary systems and organizational structures in the international environment.
6. Assess the international trade environments to identify the strategic behavior of governments, as well as firms and industries in the global marketplace.

**MBA Undergraduate Prerequisites - 9 Credits\*\***

**Language/International Studies Course Prerequisites - 6 Credits\*\***

\*Indicates courses requiring prerequisite  
 \*\* Credits not applied toward degree requirements

The following undergraduate courses or equivalent foreign language/international studies courses are required prior to taking any of the major courses. If knowledge has been gained through means other than completion of courses, students should contact their Academic Advisor for information on the Prior Learning Assessment Program.

*Choose two from the following:*

CHI 152	Introduction to Mandarin Chinese
INS 100	Cultural Geography
INS 320	Cultural and Social Environment: Pacific Rim
INS 321	Cultural and Social Environment: Europe and Russia
INS 323	Cultural and Social Environment: Latin America
INS 330	Cultural and Social Environment: Contemporary Middle East and North Africa
INS 331	Cultural and Social Environment: Sub-Saharan Africa
SPN 154	Introductory Spanish Conversation for Global Communication
SPN 252	Beginning Spanish Conversation for Global Communication*
SPN 253	Intermediate Spanish Conversation for Global Communication*

**Managerial Core Requirements - 24 Credits**

**Major Requirements - 15 Credits**

INB 641	Managing in the Global Cross-Cultural Environment*
INB 643	International Business Policy and Strategy
INB 650	Structure of the Global Economy*
INB 670	Legal Environment of International Business

Choose one graduate elective

**Credits Required for Degree: 39**

### **Master of Science (MS) in Accounting**

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 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.

### **Program Learning Outcomes**

1. Apply differences between Generally Accepted Accounting Principles (GAAP) and the International Financial Reporting Standards (IFRS) as they relate to companies doing business both domestically and internationally.
2. Evaluate the appropriateness of the internal control environment and recommend changes necessary for audit compliance.
3. Utilize current accounting information tools to assist with auditing and to make sound business decisions.
4. Identify legal and ethical issues in accounting as they pertain to both domestic and international businesses.
5. Distinguish among the various types of financial statement fraud and make recommendations for how to detect and prevent fraud within the organization.
6. Apply federal, state, and payroll tax regulations for individual and corporate tax compliance.
7. Demonstrate technical competencies of partnership accounting and the accounting treatment for consolidations, including those taking place in the international business setting.
8. Analyze issues that pertain to effective tax planning for multinational corporations and manage business decisions accordingly.
9. Apply global finance tools in conjunction with accounting methodologies that are necessary to maintain a corporate perspective of the international and domestic business environments and the financial management of a multinational corporation.
10. Identify current tools used in accounting research and demonstrate how they aid effective problem solving.

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

The following undergraduate courses or their equivalents are required prior to taking any of the major courses. If knowledge has been gained through means other than completion of courses, students should contact their Academic Advisor for information on the Prior Learning Assessment program.

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\*

FIN 317 Financial Management\*

**MS Accounting Core Requirements- 24 Credits**

COM 623 Global Communication for Professionals

LDR 620 Ethical Leadership and Corporate Social  
Responsibility

RES 600 Graduate Research Methods

ACC 617 Accounting Theory and Research

ACC 621 Legal and Ethical Environment of Accounting

ACC 641 International Accounting\*

FIN 645 Corporate Finance\*

ACC 610 Advanced Cost Accounting\*

**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**

\*Indicates courses requiring prerequisite

\*\* Credits not applied toward degree requirements

## COURSE DESCRIPTIONS

### **ACC 304 Advanced Cost Accounting**

This course provides a detailed discussion of the theory and techniques necessary for financial statement preparation. Students learn the intricacies of the accounting cycle and measurement process, with special emphasis on the Generally Accepted Accounting Principles (GAAP). GAAP is compared with International Financial Standards (IFRS), and issues of convergence are addressed. Additional subjects include cash, receivables, inventories, fixed assets, and intangible assets. The student is also introduced to accounting information systems and software programs.

### **GOV 240 American Government**

This course introduces students to the foundation, structure, organization, and functions of the United States government. Students explore the ways in which these factors work together to make America a unique Republic. Topics include the US Constitution, civil liberties and civil rights, public policy, and the branches of the US government.