



# OCTOBER 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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## ADMISSIONS

Western International University (West) welcomes applications from all students possessing a high school diploma or equivalent, who are qualified to achieve the University's educational goals, without regard to gender, race, creed, age, disability, national origin, or religious belief.

Since coursework at West begins monthly, applications and registrations are accepted on an ongoing basis. Early submission is encouraged to allow sufficient time to process application materials. International students should begin the process well in advance of their intended start date. A minimum of 3 months is recommended. Students must complete all application requirements before being considered for admission. All students applying for admission must submit a complete and accurate application package including all required academic and professional credentials. Applications to the University are considered current for 12 months from the date of submission of the Student Enrollment Agreement Admission requirements, including enrollment in coursework, must be met within 12 months of this date. Special consideration is given to applicants who are active service members or reservists called to active duty. Applicants who have been expelled from other institutions are not eligible for admission to Western International University (West).

## INTERNATIONAL STUDENT ADMISSIONS

### English Language Proficiency

All coursework at Western International University is taught in English. To ensure students are equipped to succeed in the pursuit of their degrees at the University, demonstration of English proficiency is required.

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

## ACADEMIC PROGRAM REQUIREMENTS

### 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 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

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

\*Indicates courses requiring prerequisite

\*\* Credits not applied toward degree requirements

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- 12-15 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**

## COURSE DESCRIPTIONS

### ACC 610 Advanced Cost Accounting

This course is designed to present cost accounting concepts and skills at the graduate level. It addresses general business concerns 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 gain hands-on experience in the application of these cost accounting concepts.

\*Prerequisites: ACC 302 or ACC 305

This course will be conducted in a computer lab.

### ACC 618 Advanced Auditing

This course serves as a graduate-level introduction to auditing of financial statements. The course focuses on professional responsibilities of the auditor, ethics, evaluating potential clients, audit planning, evidence gathering and evaluation of internal controls, audit conduct, and the audit report. The course also addresses the responsibilities of corporate executives under the Sarbanes-Oxley Act.

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. Students obtain a basic understanding of issues related to tax laws, the origin of tax laws, concepts, and their application. Other course topics include the determination of income, deductions, exclusion, and deferrals. Students work with the individual 1040 form and related schedules A, B, and C. The course covers business taxation, including that of partnerships, corporations, and subchapter S corporations using forms 1065, 1120, and 1120S. In addition, the course introduces the principles and concepts involved with researching tax issues.

Prerequisites: ACC 302 or ACC 305

### COM 321 Gender Communication

This course examines the impact of gender on communication in personal and professional circles. Students formulate strategies in which communication differences related to gender can be leveraged in a positive manner. Themes include the effects of gender on verbal and nonverbal communication, group dynamics, decision making, and conflict management. Students reflect on communication issues in interpersonal relationships in the workplace, in education, and in the media. Students apply theory and research in real-world situations to improve male/female interactions while empowering participants to become more effective speakers and listeners.

### COM 323 International and Intercultural Communication

This course explores the impact of national origin and cultural identity on the communication process, both domestically and abroad. Students examine the general concept of culture and how it relates to different communication strategies, and they learn how to develop intercultural competence. Topics include the intercultural communication spectrum, universal cultural systems, and cultural patterns.

Prerequisite: ETH 123 OR INS 100

### COM 359 Advanced Presentation and Persuasion

This course further develops presentation skills and provides advanced techniques for communicating with audiences of various sizes. Students analyze the role of persuasion in sales, marketing, advertising, and labor relations. Topics include audience persuasion, motivation, and the effective use of technology and visual aids for presentation enhancement. By combining approaches that are both tactical (presentation skills) and strategic (persuasion), students learn the components necessary to deliver professional and influential communication.

Prerequisite: COM 159



**COM 440 Leadership and Managerial Communication**

This course focuses on the changing role of communication within organizations and in leadership development. Students improve decision-making skills and acquire a system for meeting communication challenges. Subjects include theories of organizational communication, current topics in leadership and managerial communication, and organizational change. Effective leadership and managerial communication are transferable skills, paramount in the resources of successful leaders. Prerequisite: COM 340

**COM 490 Advanced Communication Seminar**

This course focuses on research methods and how to apply acquired knowledge to solve a variety of communication challenges at the individual, social, and organizational levels. Students review, refine, and update research techniques in order to evaluate and strengthen existing communication theories and media influence. Topics include communication research development, content analysis, and research presentation. Prerequisite: RES 311

**CUL 101 Cultural Dynamics**

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. Equivalent to INS 100.

**CUL 623 Global Communication for Professionals**

This course provides an overview of critical topics related to professional communication and develops techniques for successful intercultural exchanges. Students analyze global communication differences in relation to organizational decision making and labor relations. Themes include communication models, research methods, proxemics, and negotiation processes.

Equivalent to COM 623.

**ETH 123 Cultural Diversity**

This course provides insight on issues related to cultural diversity in the United States, promoting a more respectful and inclusive society. Students develop a deeper understanding of the human experience by exploring cultural distinctions and similarities. Subjects covered in this course include race/ethnicity, gender, sexual orientation, age, disabilities, and class.

**INB 643 International Business Policy and Strategy**

This course focuses on strategic planning for organizing, financing, and managing international operations. Students assess the international business environment to identify the strategic behavior of governments, firms, and industries in the global marketplace. Subjects include ethics; economic volatility; and financing, licensing, and managing export operations.

**INS 331 Cultural and Social Environment: Sub-Saharan Africa**

This course investigates the cultural, social, and political traditions of historical and contemporary Sub-Saharan Africa. Students explore the diversity of human thought and behavior that characterizes different cultures in the region. Topics include conflicting world views, ethnic and religious conflicts, Western and Islamic influences, tribal conflicts and their impact, and the post-apartheid legacy.

**MGT 352 Political, Legal and Ethical Issues in Business**

This course explores how government policies and regulations affect business management, business transactions, and personnel management. Students explore how to balance corporate and community commitments while maintaining a successful business model. Subjects include key legal functions affecting business operations, ethical business practices, contracts, management of business property (personal and intellectual), product liability, labor relations, and personnel management.

This is a writing intensive course.

**ORG 620 Behavior in International Organizations**

This course explores organizational theories and their relation to international organizational behavior. Students examine the effect of globalization on management theories and practices. Topics include motivation, leadership, cultural diversity, ethics, management strategies, and virtual teams.