Business and Technical Skills: Course of Study (TABT)

**Associated Assessments:** BTO1

**Description:**
This Course of Study outlines the sequence of learning activities to help you demonstrate competence in the subject area of *Business and Technical Skills*. Your competence will be assessed as you complete a series of performance tasks (TABT). Depending on your educational background and work experience, this Course of Study can take up to twenty weeks. Following this document sequentially is an important part of your assessment preparation. This tool is designed to help you become an independent learner by providing multiple learning methods. These steps may be completed more quickly than shown below as determined in consultation with your mentor.

**Introduction**

*Welcome to the Business and Technical Skills Course of Study! Certainly in today’s business environment we see a real need for skills in marketing, accounting and management, and their application to a variety of business settings. My name is Judy Austin and I will serve as your Academic Mentor as you work with this Course of Study in preparation for the TABT Performance Assessment. I am here to support your learning through this Course of Study, and look forward to working with you.*

*I am here to answer questions, provide guidance, and help solve problems, so don’t hesitate to contact me during office hours.*

**Course of Study Mentor ..... Judy Austin**  
**Email......................... jaustin@wgu.edu**  
**Telephone ..................... 1-866-895-9660, x1804**  
**Office Hours ..................... Monday – Friday, 9:00am – 4:00pm MT**

This Course of Study is designed to prepare you for the TABT. The TABT is a performance assessment which requires students to complete 4 tasks and a video presentation. The student reviews the assigned material in the textbooks, reads and studies the case study, and answers the questions provided in the case instructions located in TaskStream. When the case study essays are ready for submission they are submitted into TaskStream for grading. Once graded, students can access their grades and grader comments using their TaskStream Account.

**PLEASE NOTE:** This Course of Study is a dynamic document that is updated on a regular basis. As you work through the Course of Study, make certain you check to make sure you are using the most current version of the document found by clicking on the “Start Here” button on the AAP Learning Resources

**Competencies**

There are several academic competencies associated with this Course of Study:
<table>
<thead>
<tr>
<th>Competency</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marketing</td>
<td>Conduct marketing research and report conclusions that address the issues of customer needs/wants, market share, market demand, appropriate application of the elements of the marketing mix, differentiation, and product positioning.</td>
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<tr>
<td>Marketing</td>
<td>Present ways that each element of the marketing mix can be used to influence consumers as they move through the buying decision process.</td>
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<td>Marketing</td>
<td>Create a marketing project that blends the marketing mix elements (product, price, promotion/communication, distribution) into a cohesive marketing program.</td>
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<tr>
<td>Marketing</td>
<td>Evaluate the environment of an organization and determine how internal and external environmental factors impact the marketing strategies of the organization.</td>
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<tr>
<td>Marketing</td>
<td>Evaluate an organization’s product mix and develop an appropriate market segmentation strategy.</td>
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<tr>
<td>Communication</td>
<td>Produce written communications that are appropriate in language and detail for different professional audiences (e.g. report on progress to team members, memo about job performance to supervisor, letter to a governmental agency, project/product proposal, memo to board of directors).</td>
</tr>
<tr>
<td>Communication</td>
<td>Produce and deliver an oral presentation that presents, in a logical order, a professionally related argument or position; provides supporting evidence; and clearly states a conclusion.</td>
</tr>
<tr>
<td>Accounting and Finance</td>
<td>Develop a set of forecasted financial statements to determine financing needs.</td>
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<tr>
<td>Management and Organization</td>
<td>Identify and apply the administrative role of management, including monitoring, coordinating, and directing others: establishing short and long term-range plans and designing a feedback system to monitor progress towards goal achievement; managing and coordinating projects; recruiting, hiring, and evaluating personnel; assigning, delegating, and empowering others; and managing ethically.</td>
</tr>
<tr>
<td>Management and Organization</td>
<td>Identify and apply the organizational design role of management (e.g. understanding alternative forms of organizational structure, the use of financial and quantitative data, the use of technology, and the fostering of organizational development.</td>
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</tbody>
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**Required Learning Resources**

- Skillsoft/Skillport Library
Business and Technical Skills Learning Community

My Accounting Lab
MyAccountingLab is web-based, tutorial and assessment program for accounting that provides students with a personalized interactive learning environment where they can learn at their own pace and measure their progress. MyAccountingLab offers interactive tutorials, demonstrations; practice problems and other resources to help students successfully complete the accounting portions of TABT.

Enroll in each the MyAccountingLab learning resources through your AAP. Log on to your AAP, and under "Available LRs" click on "View." You will view a link to enroll in MyAccountingLab (Accounting and Finance Core Concepts-TABL/TABT by Pearson). Once you have enrolled in the learning resource you will receive an email from Learning Resources at WGU with information about the course, an access code, and specifics about setting up and account. Please retain this email as it will answer many of your questions and also contains contact information for Pearson Technical support.

Engaging in the MyAccountingLab modules will make your preparation for the TABT assessment much easier. Even if you have considerable expertise in Accounting, this course/e-text may help you quickly identify what you need to review in order to become competent.

For Additional information on MyAccountingLab, please read the getting started document at: https://web5.wgu.edu/aap/content/MyAccountingLab%20How%20To.pdf

LET'S GET STARTED ........

Week 1
Subject 1: Preparing for Success
In order to successfully complete the TABT assessment, you need the appropriate resources to support your learning. The various learning resources included in this COS are essential of your success, as they will provide the necessary knowledge to complete the required TABT performance assessment tasks.

After completing this week's activities, you should have:
- Logged in to the Business Core Learning Community and posted an introduction.
- Logged into SkillSoft.
- Enrolled in My Accounting Lab.
- Organized your learning environment.
- Prioritized and scheduled your learning activities.
Acquire Learning Resources
Arrange to obtain or enroll in the learning resources listed below so there will be no delays in your studies. These items are essential for you as the COS will guide you week-by-week in the use of these resources.

Order Textbooks


Access the Skillsoft/Skillport Library
The SkillSoft Library contains a module that will assist you in preparing for the assessment: this is listed below and is included in Week 2. New students are automatically enrolled in SkillSoft during EWB. All students will use their WGU student portal login and password to access SkillSoft at: [http://wgu.skillport.com/](http://wgu.skillport.com/). Talk to your mentor if you need additional information regarding your SkillSoft account. For additional information on using your SkillSoft account, read the “Using Your SkillSoft Account” document at: [https://web5.wgu.edu/aap/content/Using%20the%20Skillsoft%20Library%20(2).doc](https://web5.wgu.edu/aap/content/Using%20the%20Skillsoft%20Library%20(2).doc)

Logging on to Skillsoft: Log into SkillSoft and access the module listed below. This module is the first of many recommended in this course of study:

**FIN0121 Accounting Fundamentals**

1. Log into SkillSoft: [http://wgu.skillport.com](http://wgu.skillport.com)
2. Enter the module number listed in the various sections of this Course of Study in the “Search For” box.
3. Click on the course
4. Read the SkillSoft lesson overview.
5. Take the SkillSoft course pre-test for each section where available.
6. Complete the modules where your pre-test scores are low.
7. Take the posttests after completing all of the modules.
8. For additional information, review the SkillBriefs, job aids and Books24x7 associated with each module.

MyAccountingLab
MyAccountingLab – Work with your mentor to enroll in this learning resource. It is a vital part of your TABT objective assessment & TABT performance assessment study and learning experience. MyAccountingLab provides access to Task hints and the eText for your work. As outlined below you will begin your course work by completing work in the Accounting Primer to prove your basic accounting competence and then
move on to the more advanced work in the tasks. After completing the Accounting Primer, you will begin your work in the TABT option in MyAccountingLab.

**Join the Business Core Learning Community**
Learning communities are an integral part of the WGU learning experience. The Business Core Learning Community provides the opportunity to learn through communication with the facilitator and other students. Any time you have a question about the content in this course of study, contact the community facilitator for assistance. Community facilitators and other students will not provide answers, but will engage you in discussion to help you clarify and extend your understanding of important concepts. You will find specific assignments in this course of study that direct you to the Business Core Learning Community.

**Enroll in the Community:** Ask your mentor to enroll you in the Business Core Learning Community.

**Discuss TaskStream Enrollment with Your Mentor**
During this course of study, you will complete TABT performance assessments in TaskStream to demonstrate your competence. In order to obtain the instructions for each task and to submit your work, you will need to be enrolled in TaskStream. Students who finish EWB in any month and successfully matriculate will have their TaskStream accounts created by the 15th of the following month. TaskStream will automatically send an email to you with your account information. This email will also include log in information. Additional information on TaskStream can be found in the Student Portal on the “Resources” tab at the bottom of the page. Look for the “TaskStream Help” link. Contact your mentor to go over these TaskStream processes and requirements.

Here is a link to the “TaskStream Help” document:
http://www.wgu.edu/wgu/student/taskstream_documents.asp

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**Subject 2: Marketing Planning Process**
**Subject Description:** The activities for Week 1 will introduce you to the important role of marketing plans in the success of any organization.

**Background Information**
Marketing is a business function that encompasses a set of processes for developing and delivering a value to the customer. It includes a thorough analysis of the marketplace and opportunities and the management the relationship with the customer.

This section covers how the Marketing Plan is tied to the organization’s Strategic Plan. It introduces each of the basic elements of the Marketing Plan. It also covers various marketing analysis tools such as Porter’s 5-Forces Model and SWOT (Strengths, Weaknesses, Opportunities and Threats) analysis.

A company without a marketing plan is like a hiker without a map. Each one will reach the end of the trail eventually, and there may be some interesting side trips along the way, but the journey will take longer, cost more and leave everyone else frustrated and concerned.
Competency Title: Marketing Plans

Numerical Code: n/a

Competency Description:

- Conduct marketing research and report conclusions that address the issues of customer needs/wants, market share, market demand, appropriate application of the elements of the marketing mix, differentiation, and product positioning.
- Present ways that each element of the marketing mix can be used to influence consumers as they move through the buying decision process.
- Create a marketing project that blends the marketing mix elements (product, price, promotion/communication, distribution) into a cohesive marketing program.
- Evaluate the environment of an organization and determine how internal and external environmental factors impact the marketing strategies of the organization.
- Evaluate an organization's product mix and develop an appropriate market segmentation strategy.

Topic 1 Title: Marketing Plans and Target Markets

Objectives: When you have completed Week 1 you will be able to:

- Identify the steps in the marketing planning process and the basic elements of a marketing plan.
- Identify the basic elements of a marketing strategy.
- Describe the criteria necessary for effective segmentation.
- Identify the steps in the market segmentation process.
- Identify a viable target market in a given business situation.

Instruction: The activities in this section will help the student understand the strategic nature of marketing plans in the scope of business. It will provide an overview and example of marketing plans.

Your study of marketing plans begins with an overview of the important role they play in business success. Your activities will include resources from the textbook, SkillSoft, the Business Core Learning Community, and the Marketing Planning Worksheet. Be sure to use each resource because each one covers a unique concept you will need to understand and apply to be able to demonstrate competency in your comprehensive marketing plan for TABB.

Activity 1 Title: Strategic Planning and the Marketing Process
Activity Type: Read Chapter 2 of your textbook, and the appendix to that chapter.

Description: Read Chapter 2, “Strategic Planning and Marketing Process”.
After reading the chapter you should be able to answer the following:

• What are the steps in the marketing process?
• How are organizational missions and objectives defined?
• What are the elements of marketing strategy?
• What is a target market?
• What are the elements of the marketing mix?
• What are the five external marketing environments?
• What are the primary sections of a marketing plan?

Activity 2 Title: Market Segmentation and Target Markets
Activity Type: Read Chapter 9 of your textbook.
Description: Read Chapter 9, “Market Segmentation, Targeting, and Positioning.”

After reading the chapter you should be able to answer the following:

• What are the criteria for defining market segments?
• What are the differences between market segments and target markets?
• What are the differences among segmentation by geography, demographics, psychographics, and product relationship?
• What are the four basic strategies for reaching target markets?
• What is product positioning?

Activity 3 Title: Marketing Planning Concepts
Activity Type: Skillsoft Modules
Description: Complete the following:

- En_US_42406_ng: Principles of Marketing – Writing a Marketing Plan
- MKT0204: Writing Marketing Plan: Phase 1
- MKT0205: Writing the Marketing Plan: Creative Strategy
- STGY0212: Developing Target Market Strategy

Activity 3 Title: Marketing Concept Application (Part 1)
Activity Type: Interacting with other members of the Business Core Learning Community
URL: http://community.wgu.edu/clearspace/community/business_core_learning_community

Description: Now that you have learned some foundation concepts about marketing plans and target markets, we will begin applying these to your Marketing Plan for the TABT performance assessment. Part of the TABT requires that you specify an appliance (or line of appliances) that Company G will promote in the marketing plan.

Go to the Business Core Learning Community and post your reply to the discussion thread entitled “TABT Marketing Plan: What’s Your Product?”

Activity 4 Title: Marketing Concept Application (Part 2)
Activity Type: Marketing Worksheet
URL: http://community.wgu.edu/clearspace/community/business_core_learning_community
**Description:** Before writing a marketing plan, marketers must gather and examine important pieces of information. The Marketing Plan Worksheet is designed to help you do this for your TABT Marketing Plan. Working through this worksheet will ensure that the background, analysis, and strategies are sound, appropriate and aligned. This is your first step in developing your comprehensive marketing plan.

Go to the Business Core Learning Community and access the Document titled “Marketing Planning Worksheet”. Complete Section A: Mission Statement & Target Market.

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**Week 2**

**Subject: Market Analysis**

**Subject Description:** The activities for Week 2 will help you understand the importance of accurate and thorough analysis of a company and its competitive landscape in the creation of a successful marketing plan. It will also introduce several useful tools for conducting these analyses.

**Background Information;**

Marketers use proven analysis tools to examine, monitor and prepare to respond to a company’s many changing environments and situations. Market analysis is as critical to marketing success as learning about an opponent prior to a sporting match. The primary tools covered in this section include: Porter’s 5-Forces model (which examines competitive threats) and the SWOT analysis (which examines a company’s strengths, constraints, opportunities and vulnerabilities).

**Competency Title:** Marketing Plans

**Numerical Code:** n/a

**Competency Description:**

- Conduct marketing research and report conclusions that address the issues of customer needs/wants, market share, market demand, appropriate application of the elements of the marketing mix, differentiation, and product positioning.
- Present ways that each element of the marketing mix can be used to influence consumers as they move through the buying decision process.
- Create a marketing project that blends the marketing mix elements (product, price, promotion/communication, distribution) into a cohesive marketing program.
- Evaluate the environment of an organization and determine how internal and external environmental factors impact the marketing strategies of the organization.
- Evaluate an organization's product mix and develop an appropriate market segmentation strategy.
Topic 1 Title: Market Analysis Concepts
Objectives: When you have completed Week 2 you will be able to:

- Describe successful planning tools and techniques, including Porter’s 5-Forces model, first and second mover strategies, SWOT analysis, and the strategic window.
- Explain how each of the five external marketing environments influences strategic decisions.
- Explain the types of competition marketers face and the steps necessary for developing a competitive strategy.

Instruction: Your study of market analysis begins with an introduction to two important analytic tools: Porter’s 5-Forces model and the SWOT analysis. Then you will delve a little deeper into using the tools and examining marketing environments. By understanding the proverbial playing field, marketers can make sound decisions about how to successfully market their products/services. Your activities will include resources from the textbook, SkillSoft, the Internet, and the planning worksheet. Be sure to utilize all of these resources because together they cover a spectrum of concepts you will need to understand and apply when writing the marketing plan for the TABT.

Activity 1 Title: Successful Strategies: Tools and Techniques
Activity Type: Read Chapter 2 in your textbook and the appendix to that chapter.
Description: Read Chapter 2, “Strategic Planning and Marketing Process.”

After reading the chapter you should be able to answer the following:
- What is Porter’s 5-Forces Model?
- How does the Internet impact the elements of Porter’s model?
- What does SWOT stand for?
- Where do the core competencies fit in the SWOT analysis?

Activity 2 Title: Market Analysis Tools – Website Reviews
Activity Type: URL
Description: Review the following websites. They provide additional explanation, tips, and examples to Porter’s 5-Forces model and SWOT analysis. As you read through these websites, be thinking about how the concepts apply to Company G.


Activity 3 Title: Analyzing the Market
Activity Type: Skillsoft Module
Description: Complete the following Skillsoft module
- MKT0202: Analyzing the Market
Activity 4 Title: The Marketing Environment
Activity Type: Read Chapter 3 in your textbook.
Description: Read Chapter 3, “The Marketing Environment, Ethics, and Social Responsibility”.

After reading the chapter you should be able to answer the following:
- What are the five marketing environments?
- How does government regulation impact marketing strategy decisions?
- How do economic factors influence strategy decisions?
- How can technology impact a company’s marketing activities?
- How significant is the social-cultural environment on marketing decisions?
- How does the competitive environment impact company marketing strategy?

Activity 5 Title: Market Analysis Application
Activity Type: Marketing Worksheet
URL: http://community.wgu.edu/clearspacex/community/business_core_learning_community

Description: Before writing a marketing plan, marketers must gather and examine important pieces of information. The Marketing Plan Worksheet is designed to help you do this for your TABT Marketing Plan. Working through this worksheet will ensure that the background, analysis, and strategies are sound, appropriate and aligned. This will help you develop a cogent marketing plan.

Go to the Business Core Learning Community and access the Document titled “Marketing Planning Worksheet”. Complete Section B: Market Analysis.

Week 3
Subject: Marketing Mix - Product and Place

Subject Description: The Marketing Mix consists of four elements: Product, Place, Promotion, and Price. The activities in Week 3 focus on strategies for the first two elements, Product and Place.

Background Information
The Marketing Mix element “Product” centers on the good or service that a company offers for exchange (usually for money). Marketing professionals make a variety of decisions about the products or services they offer such as quality, quantity, features, brand and warranties.

“Place” generally refers to the way a company connects its customers with its products. Place can include an actual physical location, such as a retail store, or the distribution method used to get the products to the customers.
Competency Title: Marketing Plans

Numerical Code: n/a

Competency Description:
- Conduct marketing research and report conclusions that address the issues of customer needs/wants, market share, market demand, appropriate application of the elements of the marketing mix, differentiation, and product positioning.
- Present ways that each element of the marketing mix can be used to influence consumers as they move through the buying decision process.
- Create a marketing project that blends the marketing mix elements (product, price, promotion/communication, distribution) into a cohesive marketing program.
- Evaluate the environment of an organization and determine how internal and external environmental factors impact the marketing strategies of the organization.
- Evaluate an organization’s product mix and develop an appropriate market segmentation strategy.

Topic 1 Title: Product and Place

Objectives: When you have completed Week 3 you will be able to:
- Explain the difference between marketing products and services.
- Classify a consumer product according to the 3-way Product Classification System.
- Explain how quality is used by marketers as a product strategy.
- Explain the concept of the product life cycle and identify the different stages.
- Describe the types of marketing channels and the roles they play in marketing strategy.
- Outline the major channel strategy decisions.
- Describe the concepts of channel management, conflict, and cooperation.

Instruction: The Marketing Mix consists of four elements: Product, Place, Promotion, and Price. This section covers Product (the goods or services a company offers) and Place (the distribution or location) strategies. Your activities will include resources from the textbook, SkillSoft, the Business Core Learning Community, and the planning worksheet.

Activity 1 Title: Product and Service Strategies
Activity Type: Read Chapter 11 in your textbook.
Description: Read Chapter 11, “Product and Service Strategies”.

After reading the chapter you should be able to answer the following:
- What is the difference between marketing a good and a service?
- What are the 3 categories in the 3-way Consumer Product Classification System?
- How can quality be used as a product strategy for marketing?
- What is the difference between a product line and the product mix?
- How do you describe each of the 4 stages of the Product Life Cycle?
- What are the 4 primary ways to extend the product life cycle?
Activity 2 Title: Product Strategy Concepts
Activity Type: Skillsoft Modules
Description: Complete the following SkillSoft modules
- MKT0212: Building Brand Equity
- MKT0242: Developing a New-product Strategy

Activity 3 Title: Place (Distribution) Strategies
Activity Type: Read Chapter 13 in your textbook.
Description: Read Chapter 13, "Marketing Channels and Supply Chain Management".

After reading the chapter you should be able to answer the following:
- What is a marketing channel?
- What are the major channel strategy decisions?
- What factors influence channel strategy decisions?
- What are the causes of channel conflict?
- What are the characteristics of the different levels of distribution intensity?
- What is a supply chain?

Activity 4 Title: Marketing & Business Communications Learning Community
Activity Type: Blog Review
URL: http://community.wgu.edu/clearspace/community/business_core_learning_community

Description: For additional information that can clarify aspects of the Marketing Mix and Marketing Objectives, please go to the Business Core Learning Community and read the following blog posts:

- Marketing: Features of the Marketing Mix
- Marketing: Creating Marketing Objectives

Activity 5 Title: Market Analysis Application
Activity Type: Marketing Worksheet
URL: http://community.wgu.edu/clearspace/community/business_core_learning_community

Description: Before writing a marketing plan, marketers must formulate objectives, strategies and tactics that support the company’s mission and goals. The Marketing Plan Worksheet will help you do this for Company G, and ensure that the strategies are sound, appropriate and aligned. This will assist you in creating a cogent marketing plan.

Go to the Business Core Learning Community and access the Document titled “Marketing Planning Worksheet”. Complete Section C.1: Product and Section C.2: Place.
Week 4
Subject: Marketing Mix - Promotion and Price

Subject Description: The Marketing Mix consists of four elements: Product, Place, Promotion, and Price. The activities in Week 3 will focus on strategies for the two elements, Promotion and Price.

Background Information
The Marketing Mix element “Promotion” includes activities that most people associate with the marketing functions, namely communicating the consumer’s need and product or service’s benefits to potential buyers. Promotional activities include advertising, public relations, personal selling and generating “buzz” or positive Word of Mouth.

“Price” refers to more than just deciding on the sticker price for a good or service. It includes considerations regarding taxes, discounts, credit terms, and payment periods.

Competency Title: Marketing Plans

Numerical Code: n/a

Competency Description:
- Conduct marketing research and report conclusions that address the issues of customer needs/wants, market share, market demand, appropriate application of the elements of the marketing mix, differentiation, and product positioning.
- Present ways that each element of the marketing mix can be used to influence consumers as they move through the buying decision process.
- Create a marketing project that blends the marketing mix elements (product, price, promotion/communication, distribution) into a cohesive marketing program.
- Evaluate the environment of an organization and determine how internal and external environmental factors impact the marketing strategies of the organization.
- Evaluate an organization’s product mix and develop an appropriate market segmentation strategy.

Topic 1 Title: Promotion and Price

Objectives: When you have completed Week 4 you will be able to:

- Explain how the promotional mix relates to the objectives of a promotion.
- Identify the different elements of the promotional mix and explain how marketers develop an optimal promotional mix.
- Contrast push and pull strategies.
- Discuss the value of marketing communication.
- Compare alternative pricing strategies and explain when each strategy is most appropriate.
- Identify the various pricing policy decisions that marketers must make.
- Relate to consumer perceptions of quality.
Instruction: The Marketing Mix consists of four elements: Product, Place, Promotion, and Price. This section covers Promotion (communicating value to customers) and Price (setting financial policies) strategies. Your activities will include resources from the textbook, SkillSoft, the Business Core Learning Community, and the planning worksheet.

Activity 1 Title: Integrated Marketing Communication  
Activity Type: Read Chapter 15 in your textbook.  
Description: Read Chapter 15, “Integrated Marketing Communication”.

After reading the chapter you should be able to answer the following:  
• What is Integrated Marketing Communication (IMC)?  
• What are five objectives of promotion?  
• What are six elements of the promotional mix?  
• How do these promotional mix elements differ?  
• What aspects must be considered when formulating the optimal promotional mix?  
• How can you most accurately measure the effectiveness of a promotion?

Activity 2 Title: Pricing Strategies  
Activity Type: Read Chapter 19 in your textbook.  
Description: Read Chapter 19, “Pricing Strategies”.

After reading the chapter you should be able to answer the following:  
• What are the differences among the following pricing strategies: skimming, penetration, and competitive?  
• How can you use list price reductions effectively?  
• How would you describe the relationship between price and quality?  
• How do cannibalization and bundle pricing relate to online pricing strategies?

Activity 3 Title: Marketing & Business Communications Learning Community  
Activity Type: Blog Review  
URL: http://community.wgu.edu/clearspacex/community/business_core_learning_community

Description: For additional information that can help clarify aspects of the Marketing Mix and Marketing Objectives, please go to the Business Core Learning Community and read the following blog post:  
• Marketing: Features of the Marketing Mix

Activity 4 Title: Market Analysis Application  
Activity Type: Marketing Worksheet  
URL: http://community.wgu.edu/clearspacex/community/business_core_learning_community

Description: Before writing a marketing plan, marketers must formulate objectives, strategies and tactics that support the company’s mission and goals. The Marketing Plan Worksheet will help you do this for Company G, and ensure that the strategies are sound, appropriate and aligned. This will assist you in demonstrating your competence in writing an effective marketing plan.
Week 5
Subject 1: Writing a Marketing Plan

Subject Description: With your foundation in marketing plans and marketing strategy in place, the activities for Week 5 will help you assemble the marketing plan required for the TABT task.

Background Information
Creating a marketing plan requires thorough analysis and creative strategizing. Combine these components with a reasonable timeline and monitoring procedures, and the marketing plan will help a company reach its goals and achieve its mission.

Competency Title: Marketing Plans
Numerical Code: n/a

Competency Description: The graduate can create a marketing plan.

Topic 1 Title: Writing the Marketing Plan
Objectives: When you have completed Week 5 you will be able to:

- Write a comprehensive marketing plan for a given situation

Instruction: With the foundation of marketing principles and a framework for your marketing analysis and strategies, you are ready to formalize your work into a comprehensive Marketing Plan. Work in this section requires the student to follow the TABT Section I Marketing in TaskStream, which is the creation of a 5-7 page marketing plan covering a three-year time span. The primary resources for activities this week include a completed planning worksheet, the marketing plan template, and the TABT rubric.

Activity 1 Title: Marketing Plan
Activity Type: Marketing Plan Template
URL: http://community.wgu.edu/clearspacex/community/business_core_learning_community

Description: Having completed the Marketing Plan Worksheet, you are ready to put all of your information together in an organized, cogent plan. While you are welcome to write plans from scratch, a Marketing Plan Template designed for this assessment is provided for your convenience.

Go to the Business Core Learning Community and access the Document titled “Marketing Plan Template”. Complete each section of the Marketing Plan Template,
using single-spaced text, following the pre-determined sections of your planning worksheet.

Compare your Marketing Plan to the requirements listed in the TABT rubric. The rubric is the grading table evaluators will use to score your work. By using the rubric as a method for double-checking your own work first, you will improve the likelihood of your work being evaluated with a high score. Once you have completed the proofing and editing process, submit your work into TaskStream.

Subject 2: Create a Video Presentation

Subject Description: Prepare a video of yourself (suggested length of 8-15 minutes) presenting the marketing plan that you just completed. Either film your presentation in a digital format or have the presentation digitized. Then submit it as an attachment into Taskstream in Section I Marketing Video.

Background Information
Creating a marketing plan requires thorough analysis and creative strategizing. Combine these components with a reasonable timeline and monitoring procedures, and the marketing plan will help a company reach its goals and achieve its mission.

Competency Title: Communication and Interpersonal Skills
Numerical Code: n/a

Competency Description: Produce and deliver an oral presentation that presents, in a logical order, a professionally related argument or position; provides supporting evidence; and clearly states a conclusion.

Topic 1 Title: Creating the Marketing Video Presentation
Objectives: When you have completed this section you will be able to:

- Present a comprehensive marketing plan in a video format.

Instruction: With the completion of the foundation of marketing principles and a framework for your marketing analysis and strategies, you are ready to formalize your work into a comprehensive Marketing Plan presentation. The presentation should be a persuasive, professional presentation which highlights the major areas covered in the marketing plan. The presentation must also contain a Visual aid (e.g., PowerPoint presentation, overheads, flip charts, handouts, posters, etc.).

Activity 1 Title: Skillsoft/Skillport Review
Activity Type: Review Skillsoft Modules
Description: Review the following Skillsoft modules, and associated Skillbriefs and Job Aids:

comm_05_a01_bs_enus – Presenting Successfully
comm_05_a02_bs_enus – Delivering the Message
Week 6

Subject 1: Financial Accounting – Accounting Fundamentals

As part of the TABT assessment, you will now complete study of accounting and finance principles. To begin your preparation for the assessment, you will begin by completing the Accounting Primer in MyAccountingLab. Students with a strong background in accounting coursework or extensive work experience in the accounting field should be able to move quickly through the Accounting Primer by taking and passing the Check Out assessments for each chapter.

In this first chapter of the Accounting Primer, you will discover facts about the field of accounting and you will work with the basic accounting equation and financial statements.

Background Information:
Financial statements are the communication tools used by business to show interested parties the results of operations and the financial condition of the company. The interested parties could include owners, lenders, government agencies, and others.

Competency Title: Financial Statements

Numberical Code: n/a

Competency Description: The graduate has a comprehensive understanding of historical and budgeted financial data.

Topic 1: Financial Accounting Concepts and Procedures

Instruction: In Chapter 1, you will become familiar with some assumptions and principles used in accounting, and discover and apply the basic equation that all accounting logic is built on.

Objectives: When you have completed Week 6, you will be able to:

- Apply accounting principles and concepts.
- Use the accounting equation.
- Analyze business transactions
- Prepare financial statements
- Evaluation business performance
Activity 1: MyAccountingLab: Complete the structured learning steps in the Accounting Primer for this study of the Accounting and Business Environment. Read Chapter 1- Accounting and the Business Environment in the Horngren e-textbook in MyAccountingLab after taking the Check In quiz.

Connecting Terms: When learning about the financial statements, focus on page 20. Financial statements have a particular purpose and must be completed in a set order. Be sure to note this page for future reference.

Activity 2: Skillsoft/Skillbrief Modules
Activity Type: Review Skillsoft/Skilbrief module
Description: Review the following module with relevant accompanying Job Aids and SkillBriefs:

FIN0121 Accounting Fundamentals

Connecting your study to life: Click on the link below. Select the Internet Exercises from the menu on the left side of the page. Complete options #1 and #2.


Activity 3: Business Core Learning Community
URL:
http://community.wgu.edu/clearspace/community/finance__accounting_and_information_technology_learning_community

Visit the Business Core Learning Community. Look for the subject line Chapter 1. Post your one paragraph comment about your findings from the internet exercise in ‘Connecting your study to life’. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.

Subject 2: Accounting Fundamental - Recording Business Transactions
Chapter 2 provides information on how to record business transitions. Understanding the business transactions process is critical to the study of accounting fundamentals. The flow of business transactions from transaction analysis through recording the necessary entries in the journal and ledger by applying the rules of debit and credit is covered.

Background Information
Understanding how to record business transactions using debits and credits is one of the most important accounting concepts. It is helpful for students to employ a methodical approach to analyzing transactions. Think of the questions below as a decision model. The decision model should help you determine the correct accounts to be debited and credited. With repetition and reinforcement, students will quickly find that they are automatically using these steps to journalize correctly.

Competency Title: Financial Statements
Description: The graduate has a comprehensive understanding of historical and budgeted financial data.

**Topic 1: Financial Statements**

**Objectives:**
When you have completed Week 3, you will be able to:
- Apply the rules of debits and credits.
- Identify how to record to the journal and ledger.
- Create a trial balance

**Activity 1: MyAccountingLab:**
**Description:** Complete the structured learning steps in the Accounting Primer for this study of Recording Business Transactions. Read Chapter 2 in the Horngren e-text in MyAccountingLab after completing the Check In quiz.

**Connecting the Terms:** It is necessary to know the account classification (asset, liability, etc.) when applying the rules of debit and credit to transactions. Note that the chart of accounts has a set format and can be used as a reference list to locate the account needed for recording. The rules of debit and credit and the account classifications must be linked to enhance your understanding.

**Activity 2: Skillsoft/Skillbrief Review**
**Activity Type:** Review Skillmodule
**Description:** Review the following Skillsoft module with relevant accompanying Job Aids and SkillBriefs:
FIN0121: Accounting Fundamentals

**Activity 3: Connecting your study to life**
**URL**
**Description:** Click on the link below. Select the Internet Exercises from the menu on the left side of the page. Complete option #2. This is the first exercise that asks you to consider trends. You are building toward trend analysis task so this is a good first practice session. You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.


**Activity 4: Business Core Learning Community**
**URL:**
**Description:**
Visit the Business Core Learning Community at the link below. Look for the subject line *Chapter 2*. Post your one paragraph comment about your finding from the internet exercise in ‘Connecting your study to life’. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.
Week 7
Financial Accounting – The Accounting Cycle

Subject 1: Adjusting Process
The study of the accounting cycle continues this week as you work in the Accounting Primer Chapters 3 and 4. The activities for Week 7 will complete the study of the accounting cycle.

Background Information
Adjusting entries are used to fulfill the matching principle in accounting. In short, the goal is to match the revenue and expenses of the operating period. This is the essence of accrual accounting. Major corporations are required to use accrual accounting instead of cash basis accounting, which is sometimes preferred by smaller entities.

Competency Title: Financial Statements

Numerical Code: n/a

Description: The graduate has a comprehensive understanding of historical and budgeted financial data.

Topic 1 Title: Adjusting Process

Objectives:
When you have completed Chapter 3, you will be able to:
- Distinguish accrual accounting from cash basis accounting
- Apply the revenue and matching principles
- Create an adjusted trial balance

Activity 1: MyAccountingLab:
Activity Type: Work in MyAccountingLab
Description: Complete the structured learning steps in Chapter 3 of the Accounting Primer for this study of Adjusting Entries. Read Chapter 3, The Adjusting Process, in the Horngren e-textbook in MyAccountingLab after completing the Check In quiz.

Connecting Terms: Adjusting entries come in two types – Prepaid Expenses and Accruals. Prepaid expenses are recorded as assets and then the amount used during the accounting period is recorded as an expense, essentially shifting the portion of the asset that is expired to the expense. Accrual adjustments are not on the accounting records, but are added to the books when the adjusting entry is done.

Activity 2: Skillsoft/Skillbrief Review
Activity Type: Review Skillsoft Module
Description: Review Skillsoft modules below with relevant accompanying Job Aids and SkillBriefs:
Activity 3: Review of Questions/Exercises
Activity Type: Review
Description: It is important that you understand the elements of theory and concept and can apply those to practical situations. If you have difficulty with any of the questions go to the Business Core Learning Community and post a question to get input from your peers and the community facilitator.

Activity 4: Connecting your study to life
Activity Type: URL
Description: Click on the link below. Select the Internet Exercises from the menu on the left side of the page. Complete options #2 and #3 (the company information is listed in #1). You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.


Activity 5: Business Core Learning Community
URL: 
Description: Visit the Business Core Learning Community. Look for the subject line Chapter 3. Post your one paragraph comment about your finding from the internet exercise in ‘Connecting your study to life’. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.

http://community.wgu.edu/clearspace/community/finance__accounting_and_information_technology_learning_community

Subject 2: Completing the Accounting Cycle

Subject Description: The activities for the second part of Week 3 will complete your work on the accounting cycle.

Background Information
In Chapter 4 the process of creating the financial statements and getting the financial records ready for the next accounting period are covered. Focus primarily on the closing process in the chapter. The worksheet is an internal tool and should not be the focus in this overview of fundamentals.

Competency Title: Financial Statements
Numerical Code: n/a
Description: The graduate has a comprehensive understanding of historical and budgeted financial data.

Objectives:
When you have completed Chapter 4, you will be able to:
- Identify permanent and temporary accounts.
- Perform the closing entries.
- Create a trial balance
Activity 1: MyAccountingLab
Activity Type: Work in MyAccountingLab
Description: Complete the structured learning steps for Chapter 4 in the Accounting Primer as you learn how to close the accounting period. Read Chapter 4, Completing the Accounting Cycle in the Horngren e-text in MyAccountingLab after completing the Check In quiz.

Connecting Terms: Closing entries are performed to get the financial records ready for the next accounting period. Be sure you can identify the accounts that need to be closed, the classification of those accounts, and how the income statement and balance sheet are affected.

Activity 2: Skillsoft/Skillbrief Review
Activity Type: Review Skillsoft Module
Description: Review the following Skillsoft module with relevant accompanying Job Aids and SkillBriefs:

FIN0123: Accounting Systems and Closing Entries

Activity 3: Connecting your study to life
Activity Type: Review exercises
Description: Click on the link below. Select the Internet Exercises from the menu on the left side of the page. Complete option #3. The website you will use is listed in #1. You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.


Activity 4: Business Core Learning Community
URL: http://community.wgu.edu/clearspace/community/finance_accounting_and_information_technology_learning_community
Description: Visit the Business Core Learning Community. Look for the subject line Chapter 4. Post your one paragraph comment about your finding from the internet exercise in ‘Connecting your study to life’. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.

Week 8
Subject 1: Financial Accounting – Cost Allocation & Paid in Capital and Balance Sheet
In the first Topic for this week you will study cost allocation of long term assets. Long-term assets provide economic benefit to the firm over multiple accounting periods. Different allocation methods are available and management decides which provides the most benefit to the business. The second Topic for this week will cover corporate equity reporting and accounting.

Background Information:
Long term assets will provide economic benefit to a business over multiple accounting periods. Accrual accounting requires that this benefit be recorded as an expense so it is matched against the revenue it supports.

**Competency Title:** Financial Statements  
**Numerical Code:** n/a  
**Description:** The graduate has a comprehensive understanding of historical and budgeted financial data.

**Competency Title:** Capital Structure  
**Numerical Code:** n/a  
**Description:** The graduate determines the most advantageous capital structure for a given situation.

**Topic 1: Cost Allocation for Long Term Assets**

**Objectives:**  
After completing Chapter 10 you should be able to answer the following questions:  
- What is the cost of property, plant, and equipment?  
- Record the cost allocation of long term asset.  
- Record the cost allocation of an intangible asset.  
- What special rules apply to accounting for research and development?

**Activity 1:** MyAccountingLab  
**Activity Type:** Work with MyAccountingLab  
**Description:** Go to the TABT course in the learning resource. Complete the structured learning steps for Chapter 10. Read Chapter 10 in the Horngren eText after completing the Check In quiz.

**Connecting Terms:** Be able to identify the different methods available to cost allocate long term assets to include straight line, double declining balance, and units of output. What is the cost of land?

**Activity 2:** Review Skillsoft/Skillbrief modules  
**Activity Type:** Skillsoft Module review  
**Description:** Review the following Module with relevant accompanying Job Aids and SkillBriefs:  
FIN0258 Analyzing an Annual Report

**Activity 3:** Connecting your study to life  
**Activity Type:** Review  
**Description:** Click on the link below. Select the Internet Exercises from the menu on the left side of the page. Complete option #2 (the company information needed for your search is listed in #1). You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.
Activity 4: Business Core Learning Community
URL:
Description: Visit the Business Core Learning Community. Look for the subject line Chapter 13. Post your one paragraph comment about your findings from the internet exercise in ‘Connecting your study to life’. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.

http://community.wgu.edu/clearspace/community/finance_accounting_and_information_technology_learning_community

Topic 2: Corporations: Paid-In Capital and the Balance Sheet

Objectives:
After completing Chapter 13, you should be able to answer the following questions:
- Record the issuance of shares of stock.
- Differentiate between common and preferred stock.
- What is done on each of the dates associated with a dividend?

Activity 1: MyAccountingLab
Activity Type: Work with MyAccountingLab
Description: Go to the TABT course in the learning resource. Complete the structured learning steps for Chapter 13.

Connecting Terms: Be able to identify the different methods available to cost allocate long term assets to include straight line, double declining balance, and units of output.

Activity 2: Skillsoft/Skillbrief Modules
Activity Type: Work with Skillsoft Modules
Description: Review the following modules with relevant accompanying Job Aids and SkillBriefs:

- FIN 0213 Raising Capital and Financing Decisions
- FIN0222 Accounting for Corporations

Activity 3: Connecting your study to life
Activity Type: Internet Exercise
Description: Click on the link below. Select the Internet Exercises from the menu on the left side of the page. Complete options #2 and #3 (the company information needed for your search is listed in #1). You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.


Activity 4: Business Core Learning Community
URL:
Description: Visit the Business Core Learning Community. Look for the subject line Chapter 13. Post your one paragraph comment about your findings from the internet exercise in ‘Connecting your study to life’. While in the community discussion, read and
respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.

http://community.wgu.edu/clearspace/community/finance__accounting_and_information_technology_learning_community

Week 9
Financial Accounting – Retained Earnings and Income Statement & Long Term Liabilities
During the first Topic for the week you will continue your study of corporate equity as you study stock dividends, stock splits, treasury stock, and the retained earnings account. The second Topic this week Long Term Liabilities, typically bonds used as another source of capital acquisition.

Subject 1: Retained Earnings and the Income Statement

Background Information
In Chapter 14, many more concepts related to corporate equity and stockholder ownership are discussed. Shareholders expect some type of return for their investment. For some it would be a dividend, for others they seek market value growth, for others they want both.

Competency Titles: Financial Statements
Capital Structure

Numerical Codes: n/a

Descriptions: Financial Statements: The graduate has a comprehensive understanding of historical and budgeted financial data. Capital Structure: The graduate determines the most advantageous capital structure for a given situation.

Topic 1: Retained Earnings and the Income Statement

Objectives:
When you have completed Chapter 14, you will be able to:
• Record cash dividends, stock dividends, and stock splits
• Account for treasury stock
• Account for retained earnings based on many transactions impact that impact this account
• Use the income statement results calculate the earnings per share and what it means

Activity1: MyAccountingLab
Activity Type: Work with MyAccountingLab
Description: Chapter 14 discusses additional corporate equity issues that support Task 2. Work through the structured lesson for Chapter 14.
Connecting Terms: Do you know what the following terms mean and how transactions related to them are recorded: treasury stock, income from treasury stock, large stock dividend, small stock dividend, stock split? You must 'connect the term' to the accounting application in order to fully understand corporate accounting.

Activity 2: Skillsoft/Skillbrief Modules
Activity Type: Review of Skillsoft Modules
Description: review of these modules and the associated Skill Briefs and Job Aids will give you a better understanding of the concepts in Chapter 14.

FIN 0213 Raising Capital and Financing Decisions
FIN 0222 Accounting for Corporations

Activity 3: Connecting your study to life
Activity Type: Internet Exercises
Description: Click on the link below. Select the Internet Exercises from the menu on the left side of the page. Complete option #2 (the company information needed for your search is listed in #1). You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.


Activity: Business Core Learning Community
URL: http://community.wgu.edu/clearspacex/community/business_graduate_accounting_learning_community
Description: Visit the Business Core Learning Community. Look for the subject line Chapter 14. Post your one paragraph comment about your findings from the internet exercise in ‘Connecting your study to life’. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.

Topic 2: Long Term Liabilities

Objectives:
When you have completed Chapter 15, you will be able to:
- Identify the characteristic of specific bond type.
- Determine the price of the bond when sold.
- Record the interest when paid.
- Identify the advantages and disadvantages of issuing bonds vs. stock.

Introduction: You will study long term liabilities for the second part of Week 9. Bonds are used by corporations and governments as another source of capital. In Chapter 15 you will study different types of bonds, how the price is determined when sold, and the entries made when the interest is paid.

Activity 1: MyAccountingLab
Activity Type: Work with MyAccountingLab
**Description:** Complete the structured learning steps for Chapter 15 in the Accounting Primer as you learn how to close the accounting period.

**Connecting Terms:** When determining the selling price of a bond there are two time value of money (present value) calculations made. Be sure to study these concepts using appendix 15A.

**Activity 2:** Skillsoft/Skillbrief Review  
**Activity Type:** Review Skillsoft Modules  
**Description:** Review the following module with relevant accompanying Job Aids and SkillBriefs:

FIN0213: Raising Capital and Financing Decisions

**Activity 3:** Connecting your study to life  
**Activity Type:** Internet Exercises  
**Description:** Click on the link below. Select the Internet Exercises from the menu on the left side of the page. Complete option #2 (the company information needed for your search is listed in #1). You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.


**Activity 4:** Business Core Learning Community  
**URL:**  
**Description:** Visit the Business Core Learning Community. Look for the subject line Chapter 15. Post your one paragraph comment about your findings from the internet exercise in ‘Connecting your study to life’. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.

http://community.wgu.edu/clearspacex/community/finance_accounting_and_information_technology_learning_community

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**Week 10**  
**Subject:** Financial Accounting: Statement of Cash Flows & Financial Statement Analysis

During Week 6 you will complete your study of financial accounting principles. You will study the fourth required financial statement and also some financial statement analysis tools. These tools will be used in TABT Task 1.

**Background Information**  
The Statement of Cash Flows is the fourth required financial statement. It can be completed in two ways. In your study you should review both options.

**Competency Title:** Financial Accounting
Numerical Code: n/a

Description: The graduate has a comprehensive understanding of historical and budgeted financial data.

Topic 1: The Statement of Cash Flows

Objectives:
When you have completed Chapter 16, you will be able to:
- List the components that comprise a typical financial statement.
- Describe how changes to a company’s revenue and expenses affect their income statement.
- How do changes in income statement and balance sheet data affect a statement of cash flows?

Activity 1: MyAccountingLab
Activity Type: Work with MyAccountingLab
Description: Chapter 16 discusses the Statement of Cash Flows. Work through the structured lesson for Chapter 16.

View the Video: Click on the link below and view the Chapter 15 video. http://highered.mcgraw-hill.com/sites/0073379611/student_view0/video_library.html

Connecting Terms: The Statement of Cash Flows has three activities reported on it: operating, investing, and financing. It is important to understand what is reported in each activity and how to arrive at the balances for each one.

Activity 2: Skillsoft/Skillbrief Modules
Activity Type: Review of Skillsoft Module
Description: Review the following Skillsoft Module with relevant accompanying Job Aids and SkillBriefs:

fin_01_a04_bs_enus "Financial Statements"

Activity 3: Connecting your study to life
Activity Type: Internet Exercises
Description: Click on the link below. Select the Internet Exercises from the menu on the left side of the page. Complete options #2 and #3 (the company information needed for your search is listed in #1). Some other options for your search include CSCO, DELL, MSFT, GE, XON, or a company you choose. Modify your search as necessary to find the information. You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.


Activity 4: Business Core Learning Community
URL: Description: Visit the Business Core Learning Community. Look for the subject line Chapter 16. Post your one paragraph comment about your findings from the internet
exercise in ‘Connecting your study to life’. Be sure to identify the company you chose. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.

http://community.wgu.edu/clearspace/community/finance_accounting_and_information_technology_learning_community

Topic 2: Financial Statement Analysis

Objectives:
When you have completed Chapter 17, you will be able to:
- Complete the horizontal and vertical analyses
- Work with liquidity ratios and determine their usefulness in decision-making
- Work with performance ratios and determine their usefulness in decision-making
- Work with investment utilization ratios and determine their usefulness in decision-making

Instruction: You will complete Chapter 17 in MyAccountingLab as you study how financial statement analysis using different methods is done and you will complete multiple ratios. The company’s ratios are relatively easy to calculate but stopping at these calculations would provide only a small subset of potential information that can be gleaned from the data. How do the ratios compare with last year’s calculations, with the other companies in the same industry, or with the market? Remember, you are concerned with more than just calculating the values. You also need to consider the usefulness of the information and what it tells each user.

Activity 1: MyAccountingLab
Activity Type: Work with MyAccountingLab
Description: In this chapter, you will practice tasks that you will need for Task 1. Work through the structured lesson for Chapter 17.

View the Video: Click on the link below and view the Chapter 16 video.
http://highered.mcgraw-hill.com/sites/0073379611/student_view0/video_library.html

Connecting Terms: How do horizontal and vertical analyses differ? Can you identify a liquidity ratio, a solvency ratio, and a profitability ratio?

Activity 2: Skillsoft/Skillbrief Review
Activity Type: Review of Skillsoft Modules
Description: Review the following Skillsoft modules with relevant accompanying Job Aids and SkillBriefs:
- FIN0253 Analyzing the Income Statement and Balance Sheet
- FIN 0254 The Income Statement and Balance Sheet Connection
- FIN 0256 Ratio Analysis for Financial Statements
- FIN 0258 Analyzing an Annual Report

Activity 3: Connecting your study to life
Activity Type: Internet Exercises
Description: Click on the link below. Select the Internet Exercises from the menu on the left side of the page. Complete options #2 and #3. (the company information
needed for your search is listed in #1). Choose another company if you like. You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.


Activity 4: Business Core Learning Community
URL:
Description: Visit the Business Core Learning Community. Look for the subject line Chapter 17. Post your one paragraph comment about your findings from the internet exercise in ‘Connecting your study to life’. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.

http://community.wgu.edu/clearspace/community/finance__accounting_and_information_technology_learning_community

Week 11
Completion of TABT Section II Accounting

Review of Major Points: At this point on the Course of Study, you should have developed competency in Financial Accounting.

Subject Description: Congratulations! You have successfully completed the Accounting portion of the TABT Course of Study. You have mastered the concepts of financial accounting, and how these concepts can be used.

Background Information: Now that you have completed your study of the financial accounting concepts it is time to for you to apply your knowledge by completing Section II Accounting in Taskstream. Carefully read the instructions given for the Task in the Taskstream instructions.

Self score your task using the scoring rubrics in Taskstream. In Taskstream, each Task has a posted scoring rubric. Review your work using the provided scoring rubric, which is the same rubric that the grader uses to score your task. Make sure that your work meets the minimum requirements as set out by the scoring rubric.

Submit your task to TaskStream to be graded. After a few days, check on the status of your task. If the grader did not give you a passing grade for your task, your mentor will send it back to you to review and resubmit with corrections. If there are any areas where you do not understand a concept, please check with the Course of Study Academic Mentor for assistance.
Week 12
Managerial Accounting: Introduction and Job Order Costing

Background Information

This week you will begin building your competence in the managerial accounting concepts. Financial accounting is designed to follow generally accepted accounting principles which create a reporting format for company financial statements. Managerial accounting is primarily concerned with cost controls and helping managers manage better.

Competency Titles:  Financial Statements
                      Cost Analysis

Numerical Codes:  n/a

Competency Descriptions

- The graduate has a comprehensive understanding of historical and budgeted financial data
- The graduate performs cost analysis

Topic 1: Introduction to Managerial Accounting

Objectives:
When you have completed Chapter 18, you will be able to:
- Identify the differences between financial accounting and managerial accounting.
- Classify costs by different business types.

Introduction: The study of managerial accounting begins with identifying the users and classifying the costs by business type.

Activity 1: MyAccountingLab
Activity Type: Work with MyAccountingLab
Description: Work through the structured learning for Chapter 18 in MyAccountingLab.

View the Video: Click on the link below and view the Chapter 1 video.
http://highered.mcgraw-hill.com/sites/0073379611/student_view0/video_library.html

Connecting Terms: Do you know what the following terms mean and how transactions related to them are recorded: treasury stock, income from treasury stock, large stock dividend, small stock dividend, stock split? You must ‘connect the term’ to the accounting application in order to fully understand corporate accounting.

Activity 2: Skillsoft/Skillbrief Review
Activity Type: Review Skillsoft Module
Description: Review the following Skillsoft module with relevant accompanying Job Aids and SkillBriefs:
FIN 0241 Fundamentals of Managerial Accounting

**Activity 3:** Review Exercises  
**Activity Type:** Review  
**Description:** It is important that you understand the elements of theory and concept and can apply those to practical situations. If you have difficulty with any of the questions go to the Business Core Learning Community and post a question to get input from your peers.

**Activity 4:** Connecting your study to life  
**Activity Type:** Internet Exercises  
**Description:** Click on the link below. Select the Internet Exercises from the menu on the left side of the page. Complete option #2. You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.


**Activity 5:** Business Core Learning Community  
**URL:**

**Description:** Visit the Business Core Learning Community. Look for the subject line Chapter 18. Post your one paragraph comment about your findings from the internet exercise in ‘Connecting your study to life’. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.

http://community.wgu.edu/clearspace/community/finance_accounting_and_information_technology_learning_community

**Topic 2: Job Order Costing**

**Objectives:** When you have completed Chapter 19, you will be able to:
- Explain the cost accounting system
- Describe features of job order production
- Describe and record the flow of material, labor, and overhead costs
- Determine adjustments for over-applied and under-applied factory overhead.

**Introduction:** Job-order costing is used in situations where the organization offers many different products or services, such as in furniture manufacturing, hospitals, and legal firms.

**Activity 1:** MyAccountingLab  
**Activity Type:** Work with MyAccountingLab  
**Description:** Complete the structured learning steps in Chapter 19 of the TABT course in MyAccountingLab.

**View the Video:** Click on the link below and view the Chapter 3 video.
http://highered.mcgraw-hill.com/sites/0073379611/student_view0/video_library.html
**Connecting Terms:** Identify the three costs of a product and be able illustrate how the costs are entered and then move through the accounting system.

**Activity 2:** Skillsoft/Skillbrief Modules  
**Activity Type:** Review of Skillsoft modules  
**Description:** Review the following Skillsoft module with relevant accompanying Job Aids and SkillBriefs.  
FIN0244 Cost Accounting Decisions

**Activity 3:** Questions/Exercises  
**Activity Type:** Review  
**Description:** It is important that you understand the elements of theory and concept can apply those to practical situations. If you have difficulty with any of the questions go to the Business Core Learning Community and post a question to get input from your peers.

**Activity 4:** Connecting your study to life  
**Activity Type:** Internet Exercises  
**Description:** Click on the link below. Select the Internet Exercises from the menu on the left side of the page. Complete option #2 (the company information needed for your search is listed in #1). Use a different company if you like. You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.  

**Activity 5:** Business Core Learning Community  
**URL:**  
**Description:** Visit the Business Core Learning Community. Look for the subject line Chapter 19. Post your one paragraph comment about your findings from the internet exercise in ‘Connecting your study to life’. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.  
http://community.wgu.edu/clearspacex/community/finance_accounting_and_information_technology_learning_community

**WEEK 13**  
**Managerial Accounting: Process Costing and Cost-Volume-Profit**

**Background Information** This section focuses on how to measure and account for costs in process operations. The second chapter in the unit focuses on projecting future results.

**Competency Titles:**  
Financial Statements  
Cost Analysis

**Numerical Codes:** n/a
Competency Descriptions:

- The graduate has a comprehensive understanding of historical and budgeted financial data
- The graduate performs cost analysis.

Topic 1: Process Costing

Objectives:
When you have completed Chapter 20, you will be able to:
- Compute equivalent units.
- Use process costing techniques to assign cost to units in both work in process inventory and finished goods inventory.
- Explain the difference between job costing and process costing.

Introduction: Process production is the mass production of products in a continuous flow of steps. Understanding the process for companies with process operations is critical for measuring their costs.

Activity 1: MyAccountingLab
Activity Type: Work with MyAccountingLab
Description: Complete the structured learning steps in Chapter 19 of the TART course in MyAccountingLab.

View the Video: Click on the link below and view the Chapter 4 video.
http://highered.mcgraw-hill.com/sites/0073379611/student_view0/video_library.html

Connecting Terms: Process costing is used for mass produced items like Snickers. Each bar has chocolate, nougat, caramel, and peanuts. Be sure to you can compute equivalent units and arrive at the cost per unit.

Activity 2: Questions/Exercises
Activity Type: Review
Description: It is important that you understand the elements of theory and concept and can apply those to practical situations. If you have difficulty with any of the questions go to the Business Core Learning Community and post a question to get input from your peers.

Activity 3: Connecting your study to life
Activity Type: Internet Exercises
Description: Click on the link below. Selected company websites appear below. Review the information about the operations of one of the companies from their website and decide whether the company would be likely to use a process costing system. Write a brief summary (one paragraph) about your findings describing the reasons why the company most likely would or would not use process costing. You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.
Biolea (http://www.biolea.gr).
Ircon International Limited (http://www.irconinternational.com).
Gulf Craft Inc. (http://www.gulfcraftinc.com).

Activity 4: Business Core Learning Community
URL:
Description: Visit the Business Core Learning Community. Look for the subject line Chapter 20. Post your one paragraph comment about your findings from the internet exercise in ‘Connecting your study to life’. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.

http://community.wgu.edu/clearspacex/community/finance__accounting_and_information_technology_learning_community

Topic 2: Cost-Volume-Profit Analysis

Objectives:
When you have completed Chapter 21, you will be able to:
- Describe different types of cost behavior in relation to production and sales volume
- Identify assumptions in CVP analysis and explain their impact
- Describe applications of CVP analysis
- Determine cost estimates using various methods
- Compute break-even point for a single product
- Graph costs and sales for a single product
- Compute break-even point for a multiproduct company

Introduction: Planning a company’s future activities and events is a crucial phase in successful management. One of the first steps in planning is to predict the volume of activity, the costs to be incurred, sales to be made, and profit to be received. One tool that management uses to carry out these steps is cost-volume-profit (CVP) analysis.

Activity 1: MyAccountingLab
Activity Type: Work with MyAccountingLab
Description: Complete the structured learning steps in Chapter 21 of the TABT course in MyAccountingLab.

View the Video: Click on the link below and view the Chapter 6 video.
http://highered.mcgraw-hill.com/sites/0073379611/student_view0/video_library.html

Connecting Terms: Be sure to review breakeven based on units and sales dollars, how to arrive at contribution margin, and the techniques used to do the high low method. Graph representation of the data is also an important skill.

Activity 2: Skillsoft/Skillport Review
Activity Type: Review Skillsoft module
Description: Review the following module with relevant accompanying Job Aids and SkillBriefs.

FIN0244 Cost Accounting Decisions
Activity 3: Questions/Exercises  
**Activity Type:** Review  
**Description:** It is important that you understand the elements of theory and concept and can apply those to practical situations. If you have difficulty with any of the questions go to the Business Core Learning Community and post a question to get input from your peers.

Activity 4: Connecting your study to life  
**Activity Type:** Internet Exercises  
**Description:** Click on the link below. Select the Internet Exercises from the menu on the left side of the page. Complete options #1 and #2a & c. Use a different company if you like but modify the expected operating income as proportionally to the data given in the exercise. You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.


Activity 5: Business Core Learning Community  
**URL:**  
**Description:** Visit the Business Core Learning Community. Look for the subject line Chapter 21. Post your one paragraph comment about your findings from the internet exercise in ‘Connecting your study to life’. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.

http://community.wgu.edu/clearspace/ community/finance_accounting_and_information_technology_learning_community

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**Week 14**  
**Managerial Accounting: Budgeting – the Master Budget and Flexible Budget**

The master budget is a static budget based on one expected sales level. A flexible budget shows what the costs should be for various levels of activity. The flexible budget is very useful when comparing the established production standards against the actual costs incurred.

**Competency Titles:**  
Financial Accounting  
Cost Analysis

**Numerical Codes:** n/a

**Competency Descriptions:**

- The student understands concepts and procedures associated with financial accounting.  
- The graduate performs cost analysis.

**Topic 1: The Master Budget**

**Objectives:**  
When you have completed Chapter 22, you will be able to:
- Learn how to use a budget
- Prepare an operating budget
- Prepare a financial budget
- Prepare performance reports for responsibility center

**Introduction:** A budget is a formal statement of a company’s future plans. At some point all managers should be involved in the process of planning a company’s future activities.

**Activity 1:** MyAccountingLab
**Activity Type:** Work with MyAccountingLab
**Description:** Complete the structured learning steps for Chapter 22 in the Accounting Primer as you study the master budget process.

**View the Video:** Click on the link below and view the Chapter 9 video.

**Connecting Terms:** Be sure to identify the steps in the process and what is necessary to begin the master budget. What is budgetary slack?

**Activity 2:** Skillsoft/Skillport Review
**Activity Type:** Review Skillsoft Module
**Description:** Review the following Skillsoft module with relevant accompanying Job Aids and SkillBriefs:
FIN0161 Creating and Analyzing an Operating Budget.

**Activity 3:** Questions/Exercises
**Activity Type:** Review
**Description:** It is important that you understand the elements of theory and concept and can apply those to practical situations. If you have difficulty with any of the questions go to the Business Core Learning Community and post a question to get input from your peers.

**Activity 4:** Connecting your study to life
**Activity Type:** Internet Exercises
**Description:** Click on the link below. Select the Internet Exercises from the menu on the left side of the page. Complete options #2 and #3 (the company information needed for your search is listed in #1). Use a different company if you like. You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.


**Activity 5:** Business Core Learning Community
**URL:**
**Description:** Visit the Business Core Learning Community. Look for the subject line Chapter 22. Post your one paragraph comment about your findings from the internet exercise in ‘Connecting your study to life’. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.

[http://community.wgu.edu/clearspacex/community/finance_accounting_and_information_technology_learning_community](http://community.wgu.edu/clearspacex/community/finance_accounting_and_information_technology_learning_community)
Topic 2: Flexible Budgeting

Objectives:
When you have completed Chapter 23, you will be able to:
- Create a flexible budget.
- Perform a variance analysis of the materials, labor, and overhead.
- Record transactions at standard cost.

Introduction: In Chapter 23 the process of creating the financial statements and getting the financial records ready for the next accounting period are covered. Focus primarily on the closing process in the chapter. The worksheet is an internal tool and should not be the focus in this overview of fundamentals.

Activity 1: MyAccountingLab
Activity Type: Work with MyAccountingLab
Description: Complete the structured learning steps in Chapter 23 of the TABT course MyAccountingLab.

View the Video: Click on the link below and view the Chapter 10 video.
http://highered.mcgraw-hill.com/sites/0073379611/student_view0/video_library.html

Connecting Terms: Standards are established so there is a cost plan for the product being made. A deviation from the standard is a variance. Be sure to consider if a variance is favorable or unfavorable plus is a favorable variance necessarily good?

Activity 2: Skillsoft/Skillport Review
Activity Type: Review Skillsoft Module
Description: Review the following Skillsoft module with relevant accompanying Job Aids and SkillBriefs.
fin_01_a02_bs_enus The Basics of Budgeting

Activity 3: Connecting your study to life

Activity Type: Internet Exercise

Description: Take a tour and learn how chocolate is made.

Keep in mind that you will need to post your reply to one of these questions:
1. What types of specific factory overhead costs might the company incur?
2. If the company prepared a flexible budget, which specific types of costs might be variable? Fixed?
3. On what basis might factory overhead costs be applied to the products as they are produced?

Tour #1: Hershey's
Company Overview: A manufacturer of chocolate from cocoa beans.
Managerial Accounting Topic(s): manufacturing technology, food processing

You will use your findings from your chocolate experience when you post your work to the community as you collaborate with your peers in the virtual class discussion.

Activity 4: Business Core Learning Community
URL: http://community.wgu.edu/clearspace/community/finance__accounting_and_information_technology_learning_community

Description: Visit the Business Core Learning Community. Look for the subject line Chapter 23. Post your reply to the chocolate question here. Take the time to collaborate with your peers by reading and responding to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.

Week 15
Managerial Accounting: Activity Based Costing and Special Decisions & Capital Budgeting

In your work this week you will study Activity Based Costing (ABC) and Capital Budgeting. ABC is used to allocate costs to products in a more precise method using cost drivers. In the second topic this week you will study time value of money, some special decisions managers face, and some techniques used to determine the best way of using available investment capital.

Competency Titles: Financial Statements
Cost Analysis

Numerical Codes: n/a

Competency Descriptions:

- The graduate has a comprehensive understanding of historical and budgeted financial data
- The graduate performs cost analysis.

Topic 1: Activity Based Costing

Objectives:
When you have completed Chapter 24, you will be able to:
- Develop activity-based costs (ABC)
- Use activity-based management (ABM) to achieve target costs
- Describe a just-in-time (JIT) production system, and record its transactions
Introduction: Traditional cost accounting methods suffer from several defects that can result in distorted costs for decision-making purposes. The activity based costing system is designed to correct these traditional costing methods deficiencies by assigning costs to the productive unit that used the resource.

Activity 1: MyAccountingLab  
**Activity Type:** Work with MyAccountingLab  
**Description:** Complete the structured learning steps for Chapter 24 in the Accounting Primer as you learn how to close the accounting period.

View the Video: Click on the link below and view the Chapter 8 video.  

Connecting Terms: Standards are established so there is a cost plan for the product being made. A deviation from the standard is a variance. Be sure to consider if a variance is favorable or unfavorable plus is a favorable variance necessarily good?

Activity 2: Skillsoft/Skillport Review  
**Activity Type:** Review Skillsoft module  
**Description:** Review the following Skillsoft module with relevant accompanying Job Aids and SkillBriefs:  
FIN0244 Cost Accounting Decisions

Activity 3: Questions/Exercises  
**Activity Type:** Review exercises  
**Description:** It is important that you understand the elements of theory and concept and can apply those to practical situations. If you have difficulty with any of the questions go to the Business Core Learning Community and post a question to get input from your peers.

Activity 4: Connecting your study to life  
**Activity Type:** Internet Exercise  
**Description:** Use the Science Channel link below to access some short clips from the How It’s Made television program. The link will show a short promotional video first. A product video will begin showing immediately thereafter. You can select a different product that is interesting to you from a tabulated list on the right.  

View a video. Write a brief summary that identifies the product and if activity based costing would benefit the company with improved product costing or if one of the traditional approaches is sufficient. You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.

Activity 5: Business Core Learning Community  
**URL:**  
**Description:** Visit the Business Core Learning Community. Look for the subject line Chapter 24. Post your one paragraph comment about your findings from the How It’s Made internet exercise in ‘Connecting your study to life’. While in the community discussion, read and respond to the ideas presented by other students. Interacting
with other students is an excellent way to help you clarify your own understanding of these concepts.

http://community.wgu.edu/clearspace/community/finance_accounting_and_information_technology_learning_community

**Topic 2: Special Decisions & Capital Budgeting**

**Objectives:**
After completing this week’s activities, you will be able to determine:

- How differential analysis affects decisions?
- Whether an investment should be considered using the capital budgeting analysis techniques.
- What costs and benefits should be considered when deciding whether to accept or reject a special order?
- What costs and benefits should be considered when deciding whether to make or buy?
- What costs and benefits should be considered when deciding whether to sell joint products at the split-off point or to process them further?

**Introduction:** You will have concluded your study of managerial accounting fundamentals when Chapter 25 is completed. You will use your competence gained from your study efforts and the material in Chapter 25 to complete TABT Task 2 during Week 12.

**Activity 1:** MyAccountingLab  
**Activity Type:** Work with MyAccountingLab  
**Description:** Complete the structured learning steps for Chapter 25 in the TABT course.

**View the Video:** Click on the link below and view the Chapter 14 video.  
http://highered.mcgraw-hill.com/sites/0073379611/student_view0/video_library.html

**Connecting Terms:** Be sure you are familiar with the special decision techniques to include sell or process further, make or buy, product mix decisions, dropping a product or segment, and special orders. Also be able to identify and use the four capital budgeting techniques presented it the chapter.

**Activity 2:** Skillsoft/Skillport Review  
**Activity Type:** Review Skillsoft Module  
**Description:** Review the following Skillsoft module with relevant accompanying Job Aids and SkillBriefs: FIN0242 Managerial Decisions and Capital Budgeting.

**Activity 3:** Connecting your study to life  
**Activity Type:** Internet Exercise  
**Description:** Perform an Internet search using the subject “joint costs”. Find an article that identifies a raw material that outputs multiple main products. Write a brief summary of your findings. (Your critique should provide the appropriate citation for the article. If
necessary, you may wish to refer to the following website, which includes information about citations: [http://www.cod.edu/library/research/citenet.htm](http://www.cod.edu/library/research/citenet.htm). You will use your findings from the search when you post your work to the community as you collaborate with your peers in the virtual class discussion.

**Activity 4:** Business Core Learning Community  
**URL:**  
**Description:** Visit the Business Core Learning Community. Look for the subject line *Chapter 25*. Post your one paragraph comment about your findings from the internet exercise in 'Connecting your study to life'. While in the community discussion, read and respond to the ideas presented by other students. Interacting with other students is an excellent way to help you clarify your own understanding of these concepts.  
[http://community.wgu.edu/clearspace/community/finance__accounting_and_information_technology_learning_community](http://community.wgu.edu/clearspace/community/finance__accounting_and_information_technology_learning_community)

**Week 16**  
**Completion of TABT Section III Budgeting**  

**Review of Major Points:** At this point on the Course of Study, you should have developed competency in Managerial Accounting.

**Subject Description:** Congratulations! You have successfully completed the Managerial Accounting portion of the TABT Course of Study. You have mastered the concepts of managerial accounting, and how these concepts can be used.

**Background Information:** Now that you have completed your study of the managerial accounting concepts it is time to for you to apply your knowledge by completing the Budgeting Task III. Carefully read the instructions given for the Task in the Taskstream instructions.

**Self score** your task using the scoring rubrics in Taskstream. In Taskstream, each Task has a posted scoring rubric. Review your work using the provided scoring rubric, which is the same rubric that the grader uses to score your task. Make sure that your work meets the minimum requirements as set out by the scoring rubric.

**Submit your task to TaskStream to be graded.** After a few days, check on the status of your task. If the grader did not give you a passing grade for your task, your mentor will send it back to you to review and resubmit with corrections. If there are any areas where you do not understand a concept, please check with the Course of Study Academic Mentor for assistance.

**Week 17**  
**Subject 1: Understanding Behavioral Influences I**
Subject Description: The activities for Week 17 will introduce you to the concepts associated with varying behavioral theories on what actually motivates individuals. It is critical for leaders to have an understanding of these theories in order to effectively lead and motivate their employees.

Background Information: Motivation is a concept that often is hidden behind the scenes of an organization’s operations and success. The lack of motivation leads to a number of poor performance indicators, while effective motivation offers opportunities for organizational success on a number of levels – meeting goals, customer satisfaction, profit maximization, etc. There are a variety of motivational theories and techniques. These coupled with an understanding of how individuals and groups are motivated are essential for any manager.

Competency title: Behavioral Influences  
Numerical code: n/a  
Competency Description: The graduate can describe the effects of specified influences on individual behavior.

Topic 1 Title: Motivation

Objectives: When you have completed this portion of Week 17 you will be able to:

- Identify the major issues and theories of motivation as they are used in business organizations.
- Explain how a given theory can be applied in an organization.

Instruction: The news today shows the importance of applying non-financial types of motivation to business situations. Much of the decline is traditional U.S. manufacturing can be attributed to an unmotivated workforce, as well as relying too heavily on financial motivations, and not appreciating the more intrinsic values that motivate each of us.

Your study of motivation includes resources from your textbook, SkillSoft/SkillPort, and the Learning Community. Be sure to utilize each of these resources as they provide a broad range of viewpoints on the topics you will need to master in order to pass the TABT performance assessment, Section IV Management Task 1.

Activity 1 Title: Motivation Concepts  
Activity Type: Read Chapter 6 of your textbook and review the PowerPoint presentation at the URL below.  
Description: Read Chapter 6, “Motivation Concepts”

After reading the chapter you should be able to answer the following:

- What is the motivation process?
- What is Maslow’s need hierarchy?
- What is the difference between motivators and hygiene factors?
- What characteristics do high achievers prefer in a job?
- What types of goals increase performance?
- How can self-efficacy be increased?
- What is the impact of under-rewarding employees?
- What are the key relationships in expectancy theory?
How do the contemporary theories of motivation complement each other?

**Chapter Review:** Review the PowerPoint presentation for Chapter 6 and be sure you understand the concepts presented. If not, go back to the chapter and re-read the material related to those concepts.


**Interactive Quiz:** Take the Interactive Quiz at the URL listed above to test your understanding of the concepts related to motivation.

**Quiz Review:** Check your answers to the Interactive Quiz against those provided. Be sure to go back into Chapter 6 to review any points that you missed on the Quiz.

**Subject 2: Understanding Behavioral Influences II**

**Subject Description:** The activities in this section will conclude your study of concepts associated with varying behavioral theories on what actually motivates individuals, and prepare you to submit your Section IV – Management Task 1 of TABT into Taskstream for grading.

**Background Information:** Motivation is a concept that often is hidden behind the scenes of an organization’s operations and success. The lack of motivation leads to a number of poor performance indicators, while effective motivation offers opportunities for organizational success on a number of levels – meeting goals, customer satisfaction, profit maximization, etc. There are a variety of motivational theories and techniques. These coupled with an understanding of how individuals and groups are motivated are essential for any manager.

**Competency title:** Behavioral Influences  
**Numerical code:** n/a  
**Competency Description:** The graduate can describe the effects of specified influences on individual behavior.

**Topic 1 Title:** Motivation

**Objectives:** Once you have completed Week 17 you will be able to:

- Present a logical explanation of 3 key components and relationships in the expectancy theory of motivation.

- Write a credible and well-supported explanation of how to apply the expectancy theory of motivation to a given scenario.

**Activity 1 Title:** Review SkillSoft/SkillPort Books 24/7  
**Activity Type:** SkillSoft Modules  
**Description:** Collect relevant Skill Briefs and Job Aids in your Favorites. For example, see the following SkillBrief:  
Oper_13_a02_bs_enus – Modern Motivation Theories
Also, use the keyword search. Suggested keywords:

Motivation
Expectancy Theory

Activity 2 Title: Motivation: From Concepts to Applications
Activity Type: Read Chapter 7 of your textbook.
Description: Read Chapter 7, “Motivation: From Concepts to Applications

After reading the chapter, you should be able to answer the following:

- How can changing the work environment motivate employees?
- Why might managers want to use employee involvement programs?
- How can the different types of variable-pay programs increase employee motivation?
- What is the link between skill-based pay plans and motivation theories?
- How do flexible benefits turn benefits into motivators?

Chapter Review: Go over the PowerPoint presentation at the URL below, and be sure you understand the concepts presented. If not, go back to the chapter and re-read the material related to those concepts.


Interactive Quiz: Take the Interactive Quiz at the URL listed above to test your understanding of the concepts related to motivation.

Quiz Review: Check your answers to the Interactive Quiz against those provided. Be sure to go back into Chapter 7 to review any points that you missed on the Quiz.

Topic 2 Title: Motivation Theories Applied

Objectives: When you have completed Week 17 you will should have developed competency in “Describing the effects of specified influences on individual behavior”, including:

1. Apply an appropriate motivation theory to a given business situation.
2. Explain how motivation theories can be applied in organizations.

Instruction: Think about how you make choices about what you will do. If you consider what you have been asked to do, how hard you will work on it, and how long - you are applying principles of expectancy theory. Expectancy theory, as you have learned, is one among many theories of motivation. As you learn to apply a theory to a given case, imagine how you would apply this and other theories to different situations.

Activity 1 Title: Complete Section IV Management Task 1 in TaskStream
Activity Type: Demonstration of competency
Description: Read the introduction, given scenario, and task instructions for Section IV Management Task 1. Using the instructions and rubric provided, draft your response, using the template you created during earlier this week. Organize your
answer into a 2-3 page essay with headings for each main topic in the rubric. Run Spell Check and remove all green/red lines from the document. Check your formatting and citations to make sure they comply with APA requirements. Name your file using your student number and last name. For example, 334445 Smith TABT Section IV Management Task 1.rtf.

**Activity 2 Title:** Recheck the Rubric  
**Activity Type:** Review of Task Rubric  
**Description:** Use the Task Rubric in TaskStream or the self-check below to be sure your work complies with the requirements. Be sure you have completed the following:

- Provide a logical explanation of 3 key components and relationships in the expectancy theory of motivation.
- Provide a credible and well-supported explanation of how to apply the expectancy theory of motivation to the given scenario.
- Correctly utilize APA format for citing outside sources.
- Attach and submit your document for grading in TaskStream.
- Check back in a few days to see your feedback.
- If revision is required, add a new version number to the name of your file.

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**Week 18**  
**Subject: Leadership Styles**

**Subject Description:** The activities for Week 3 will introduce you to the concepts of Leadership, and prepare you to complete Section IV Management Task 2 of TABT into TaskStream for grading. The study of leadership is almost as old as human culture. Humans have observed the sometimes amazing and sometimes terrible things that can be accomplished through leadership. Because leadership styles can be used to achieve both positive and negative effects, so-called “lack of leadership” is sometimes just an abuse of power—leadership used unwisely or unjustly.

**Background Information:** The classic model of leadership focuses on the following three major leadership styles: participative or democratic; authoritarian or autocratic; and, delegative or free reign. Often, leaders will implement a combination of these leadership styles depending on the circumstances. Another way to view differences in leadership styles is to consider if the leader’s orientation is primarily toward relationships or toward tasks.

**Competency Title:** Leadership  
**Numerical Code:** n/a  
**Competency Description:** The graduate can analyze leadership theories, methods and tools in given situations and select the appropriate behavior of the leader.

**Topic 1 Title:** Leadership Theories and Styles  
**Objectives:** When you have completed Week 18 you will be able to:

- Explain how framing influences leadership effectiveness.
Define the qualities of a charismatic leader.
Contrast transformational with transactional leadership.
Identify the five dimensions of trust.

**Instruction:** The prevailing theories of leadership are described in chapters 13 and 14 of your text. Leaders use power and influence to direct the actions of others to achieve specific goals. This can be done in a variety of ways, some more effective than others, some highly damaging to followers as well as the end result. What are the traits of the best leader you know? Think about the experiences you have had with leadership styles in organizations. What styles did you see applied to achieve what goals? Take notes as you complete the learning resources listed for this section. You will be applying your knowledge of this material through the completion of the Section IV Management Task 2.

**Activity 1 Title:** Contemporary Issues in Leadership  
**Activity Type:** Read Chapter 13 of your textbook and review the PowerPoint presentation at the textbook website.  
**Description:** Read Chapter 13, “Contemporary Issues in Leadership”

After reading the chapter you should be able to answer the following:

- What are the four roles that team leaders perform?
- What is the role of a mentor?
- How does on-line leadership differ from face-to-face leadership?
- How are effective leaders developed?

**Chapter Review:** Go over the PowerPoint presentation at the URL below, and be sure you understand the concepts presented. If not, go back to the chapter and re-read the material related to those concepts.


**Interactive Quiz:** Take the Interactive Quiz to test your understanding of the concepts related to leadership.

**Quiz Review:** Check your answers to the Interactive Quiz against those provided. Be sure to go back into Chapter 13 to review any points that you missed on the Quiz.

**Activity 2 Title:** Review SkillSoft/SkillPort Books 24/7  
**Activity Type:** SkillSoft Search  
**Description:** Complete the following: Use the keyword search to find relevant information on transformational, transactional, and “Level 5” leadership. Among other learning resources, these searches will produce:

SkillBriefs:  
lead_01_a08_bs_enus – Transactional and Transformational Leadership  
Stgy_01_a03_bs_enus – Level 5 Leaders

Books 24x7:

For Level 5 leadership, you can also see graphics for Level 5 Leadership at the following URL: [http://www.uky.edu/Provost/APFA/ALDP/Level_5.pdf](http://www.uky.edu/Provost/APFA/ALDP/Level_5.pdf) [NOTE: p139 is at the end]

Activity 3 Title: Complete Section IV Management Task 2 of TABT in TaskStream  
Activity Type: Demonstration of competence  
Description: Leadership styles of executives have very direct effects on the organizations they serve. Have you witnessed any cases where organizations succeed in spite of an inappropriate executive style at the top of the organization? It does happen, but is usually only a temporary success. Read the introduction, given scenario, and task instructions for Section IV Management Task 2. Using the instructions and rubric provided, draft your essay for this Task using the template you created in Week 1. Organize your answer into a 2-4 page essay with headings for each main topic in the rubric. Run the spell check and remove all green/red lines from the document. Check your formatting and citations to make sure they comply with APA requirements. Name your file using your student number and last name. For example, 334445 Smith Section IV Management Task 2.rtf.

Activity 4 Title: Recheck the Rubric  
Activity Type: Review of Task Rubric  
Description: Use the Task Rubric in TaskStream or the self-check below to be sure your work complies with the requirements. Be sure you have completed the following:

- Correctly identify the leadership style of all 3 leaders.  
- Provide a credible and well-supported justification for the identification of Executive A's leadership style using specific examples.  
- Provide a credible and well-supported justification for the identification of Leader B's leadership style using specific examples.  
- Provide a credible and well-supported justification for the identification of Leader C's leadership style using specific examples.  
- Appropriately identify how the leadership style of Leader B would affect the corporation.  
- Appropriately identify how the leadership style of Leader C would affect the corporation.  
- Correctly utilize APA format for citing outside sources.  
- Attach and submit your document for grading in TaskStream.  
- Check back in a few days to see your feedback.  
- If revision is required, add v2 to the name of your file.

Week 19  
Subject: Power and Organizational Politics
Subject Description: The activities of Week 19 will introduce you to the concepts of power and organizational politics, and prepare you to submit Section IV Management Task 3 of TABT into TaskStream for grading. Having knowledge of leadership theories, methods and tools can help leaders analyze and select appropriate methods for given situations. Understanding leadership theories and methods can help you manage the dynamics of power in organizations.

Background Information: Anyone who has observed a political campaign has seen organizational power and politics in action. How a leader builds trust among opposing constituents demonstrates clearly the leader’s skill at creating political capital. On the other hand, when you hear work colleagues say, “Kim got the job just because of politics,” what do they mean? Are they saying they believe Kim was really not qualified, but was able to use some leverage unavailable to the qualified candidate? These are some of the ordinary occurrences where power and organizational politics are demonstrated.

Competency Title: Leadership
Numerical Code: n/a
Competency Description: The graduate can analyze leadership theories, methods and tools in given situations and select the appropriate behavior of the leader.

Topic 1 Title: Leadership Methods and Tools

Objectives: When you have completed Week 19 you will be able to:

- Contrast leadership and power.
- Define the five bases of power.
- Describe what creates dependency in power relationships.
- Explain how defensive behaviors can protect an individual’s self-interest.
- List the three questions that can help determine if a political action is ethical.

Instruction: Leaders use power and influence to direct the actions of others to achieve specific goals. This can be done in a variety of ways, some more effective than others, some highly damaging to followers as well as the end result. As you complete Week 19 activities, think about what makes coercion so much less effective than rational persuasion. Take notes as you complete the learning resources listed for this section. You will be applying your knowledge of this material through the completion of the Section IV Management Task 3. Think about the experiences you have had with leadership, power and politics in organizations.

Activity 1 Title: Power and Politics
Activity Type: Read Chapter 14 of your textbook and review the PowerPoint presentation at the textbook website.
Description: Read Chapter 14, “Power and Politics”

After reading the chapter you should be able to answer the following:

- What are nine influence tactics and their contingencies?
- How is sexual harassment an example of abuse of power?
- What factors stimulate political behavior?
- How can one manage the impression one makes on others?
Chapter Review: Go over the PowerPoint presentation at the URL below, and be sure you understand the concepts presented. If not, go back to the chapter and re-read the material related to those concepts.


Interactive Quiz: Take the Interactive Quiz at the URL listed below to test your understanding of the concepts related to leadership.

Quiz Review: Check your answers to the Interactive Quiz against those provided. Be sure to go back into Chapter 14 to review any points that you missed on the Quiz.

Activity 2 Title: Organizational Power Concepts
Activity Type: SkillSoft Modules
Description: Complete the following:

SkillSoft Module:
En_US_41101_ng - Organizational Behavior: Organizational Dynamics for Individuals

Books 24x7 and SkillBriefs:
Search for the following suggested terms:
Organizational power
Organizational politics


Activity 3 Title: Research of Concepts
Activity Type: URL
Description: Find at least two descriptions of the French and Raven framework for five forms of power. Note the nature of the websites you find and subscribe to a management e-newsletter if you like. To look more deeply into power and dependency issues, review the following websites:

http://www.geocities.com/Athens/forum/1650/htmlpower.html


Activity 4 Title: Business Core Learning Community
Activity Type: Community Interaction
Description: The community is a great resource for help and discussion. For example, you have learned from your reading that power is dynamic and shifting. In the famous recent YouTube video, you may have seen how power shifted from host Simon Cowell to contestant Susan Boyle on Britain’s Got Talent. Think of an example you have seen at home or at work where power shifted suddenly from one party to another, and post it at the discussion thread on power dynamics.

Activity 5 Title: Complete Section IV Management Task 3 in TaskStream
Activity Type: Demonstration of competence
Description: Consider the relationship of power and dependency. Read the introduction, given scenario, and task instructions for Section IV Management Task 3. Using the instructions and rubric provided, draft your essay for the third task in the template you created during Week 18. Organize your answer into a 2-4 page essay with headings for each main topic in the rubric. Check your formatting and citations to make sure they comply with APA requirements. Name your file using your student number and last name. For example, 334445 Smith Section IV Management Task 3.rtf.

Activity 6 Title: Recheck the Rubric
Activity Type: Review of Rubric
Description: Use the Task Rubric in TaskStream or the self-check below to be sure your work complies with the requirements. Be sure you have completed the following:

- Provide a precise description of each of the 5 bases of power demonstrated in the given scenario.
- Use appropriate examples from the scenario to support the answer.
- Provide a credible and well-supported description of the relationship between the bases of power demonstrated at Corporation A and dependency in the organization.
- Again, use appropriate examples from the scenario to support the answer.
- Correctly utilize APA format for citing outside sources.
- Attach and submit your document for grading in TaskStream.
- Check back in a few days to see your feedback.
- If revision is required, add v2 to the name of your file.

Week 20
Subject: Human Resource Policies and Procedures

Subject Description: The activities for Week 20 will introduce you to concepts related to human resource policies and procedures found in business organizations. Because employee contribution drives business results, organizations create performance management systems to maintain and improve job performance. These systems include performance evaluation tools, feedback, and coaching.

Background Information: Human Resources is the function within organizations that is responsible for workforce planning (recruiting, interviewing and hiring); employee and management development; organizational effectiveness and performance evaluation; compensation and benefits; employee and labor relations; and change, risk and ethics program management. Every manager needs an understanding of how the function contributes to the overall success of the organization.

Competency title: Performance Evaluation
Numerical code: n/a
Competency Description: The graduate can develop and recommend how to implement effective performance evaluation processes

Topic 1 Title: Human Resource Policies for Performance Evaluation
Objectives: When you have completed Week 20 you will be able to:

- Assess the validity and usefulness of tests as selection devices.
- List the advantages of performance simulation tests over written tests.
- Describe jobs for which interviews are effective selection devices.
- Define four general skill categories.
- Identify four types of employee training.
- Explain the purposes of performance evaluation and who can conduct it.

Instruction: What types of employee evaluation processes have you experienced? How do managers feel about performance evaluation? How does the process connect with business results and employee compensation? Take notes as you complete the learning resources listed for this section. You will be applying your knowledge of this material through the completion of the Section IV Management Task 4. Think about the experiences you have had with evaluation of your own and others’ job performance. How did you feel about your performance appraisal? What elements of performance evaluation drove you toward excellence?

Activity 1 Title: Human Resource Policies and Procedures  
Activity Type: Read Chapter 18 of your textbook and review the PowerPoint presentation at the textbook website.  
Description: Read Chapter 18, "Human Resource Policies and Procedures"

After reading the chapter you should be able to answer the following:

- What are four general skill categories?  
- What are the purposes of performance evaluation and who can conduct it?

Chapter Review: Go over the PowerPoint presentation at the URL below, and be sure you understand the concepts presented. If not, go back to the chapter and re-read the material related to those concepts.


Interactive Quiz: Take the Interactive Quiz at the URL listed above to test your understanding of performance evaluation concepts.

Quiz Review: Check your answers to the Interactive Quiz against those provided. Be sure to go back into Chapter 18 to review any points that you missed on the Quiz.

Activity 2 Title: Employee Evaluation  
Activity Type: SkillSoft Modules  
Description: Complete the following:

SkillSoft Module:  
MGMT0152 - Elements of a 360-Degree Performance Review

Search on the suggested terms below to locate Skill Briefs and Job Aids:
- Performance appraisal
- Performance evaluation
- 360 degree evaluation
Review the Skill Briefs and Job Aids you saved in Week 1 from the SkillSoft module hr_01_a04_bs_enus, Strategic Human Resource Development.

**Activity 3 Title:** Business Core Learning Community  
**Activity Type:** Community Interaction  
**Description:** Review the “Performance Evaluation Stories” Discussion Thread. What types of employee evaluation processes have you experienced? Are you familiar with a ranking system whereby employees are ranked, not by seniority, skills, or achievements, but alphabetically? Can a perfect performance evaluation form be designed? Add a story of your own about a performance evaluation conducted well or badly.

**Activity 4 Title:** Complete Section IV Management Task 4 in TaskStream  
**Activity Type:** Demonstration of competence  
**Description:** Think about the experiences you have had with evaluation of your own and others’ job performance. How did you feel about your performance appraisal? What elements of performance evaluation drove you toward excellence? Read the instructions, the given, and the rubric for Section IV Management Task 4. Refer to you notes from the activities for Week 18. You will be applying your knowledge of this material through the completion of the TABT Section IV Management Task 4. Read the introduction, given scenario, and task instructions for Section IV Management Task 4. Using the instructions and rubric provided, draft your essay for the fourth task in the template you created during Week 18. Organize your answer into a 2-4 page essay with headings for each main topic in the rubric. Run Spell Check and remove all green/red lines from the document. Check your formatting and citations to make sure they comply with APA requirements. Name your file using your student number and last name. For example, 334445 Smith Section IV Management Task 34.rtf.

**Activity 5 Title:** Recheck the Rubric  
**Activity Type:** Review of Rubric  
**Description:** Use the Task Rubric in TaskStream or the self-check below to be sure your work complies with the requirements. Be sure you have completed the following:

- Explain three points of concern with the given company’s current evaluation form. Define what should be evaluated in a performance evaluation.
- Compare the relative value of common sets of evaluation criteria.
- Explain the advantages of including supervisors, peers, and subordinates in the evaluation process.
- Explain the disadvantages of including supervisors, peers, and subordinates in the evaluation process.
- Compare and contrast at least three common performance evaluation methods.
- Provide examples of at least three errors and/or biases that commonly impact the accuracy of performance evaluations.
- Describe appropriate techniques that can be used to improve performance evaluations in the given situation.
- Include all in-text citations and references in APA format.
- Attach and submit your document for grading in TaskStream.
Check back in a few days to see your feedback.
If revision is required, add v2 to the name of your file.

CONGRATULATIONS

You have now successfully completed the TABT Course of Study. You have mastered the concepts related to marketing, accounting and management. You also have demonstrated how those concepts can be applied in a variety of given business situations. So, you are well on your way to being an effective force for positive business decisions and practices in the today’s business world.

Feedback
If you wish to provide feedback on this Course of Study, please contact Gary Gentry at ggentry@wgu.edu.