



# College of Business

## Undergraduate Transfer Evaluation Guidelines Bachelor of Science in Business – Accounting

A transcript evaluation is completed once official transcripts from all previously attended institutions have been received by WGU. Please note that transcripts must be sent to WGU directly from the issuing institution to be considered official. WGU does not perform unofficial evaluations or accept unofficial transcripts. The guidelines below will provide a good indication of expected transfer credit. Official transcript evaluations will occur in the month prior to your start. Transcripts are processed in the order they are received. Please contact your Enrollment Counselor if it has been more than 15 business days since your transcripts have been received and you have not received an evaluation. Transfer credit **will not** be awarded for transcripts received after your first term start date. Transfer credit awarded for Business, Information Technology, or Health Professions College programs may not apply if a program change is made to the WGU Teacher's College.

### COURSES ACCEPTED FOR TRANSFER CREDIT:

- Must be college level from an institution that is recognized as *Nationally* or *Regionally* accredited by the U.S. Department of Education. *For a list of USDE recognized National and Regional accrediting agencies, see: [CLICK HERE](#)*
- Must have been awarded a grade of C- or better.
- May not be used to fulfill more than one course of study.
- Must meet the competency unit and content equivalency requirements.

### COURSES SATISFIED BY AN ASSOCIATE OR BACHELOR'S DEGREE:

- Where transfer credit does not apply, courses may receive a Requirement Satisfied (RS).
- Courses that receive a Requirement Satisfied can be fulfilled by an Associate of Arts, Associate of Science, Associate of Applied Science, Bachelor of Arts, or Bachelor of Science from a Regionally or Nationally accredited institution. (Accrediting agency recognized by The U.S. Department of Education)
- In certain cases, the degree must be in a specific field of study.
- Requirement Satisfied by degree does not apply to all courses or programs at WGU. A change in majors at WGU may result in the removal of credit.

*The assessments listed below are eligible for transfer credit; refer to your program guide for a complete listing of program requirements.*

<i>Foundations</i> —The requirement below may be satisfied by an Associate or Bachelor's degree.			
CODE	ASSESSMENT	CU	REQUIREMENT FOR TRANSFER
C463	Intermediate Algebra	3	One course in Intermediate Algebra or higher. *Can be satisfied by an Associate or Bachelor's Degree

<i>Language and Communication</i> - The requirement below may be satisfied by an Associate or Bachelor's degree.			
CODE	ASSESSMENT	CU	REQUIREMENT FOR TRANSFER
C455	English Composition 1	3	One course in English Composition, equivalent to 3 units. Business Writing cannot be used to satisfy the requirements for C455. *Can be satisfied by an Associate or Bachelor's Degree
C456	English Composition 2	3	A second, sequential course in English Composition, equivalent to 3 units, excluding Business Writing. *Can be satisfied by an Associate or Bachelor's Degree
C464	Introduction to Communication	3	One course in Speech and Communication, equivalent to 3 units. *Can be satisfied by an Associate or Bachelor's Degree

*Quantitative Literacy - The requirement below may be satisfied by an Associate or Bachelor's degree.*

CODE	ASSESSMENT	CU	REQUIREMENT FOR TRANSFER
C278	College Algebra	4	One course, equivalent to 4 units at or above College Algebra level (including Trigonometry, Calculus or Linear Algebra). *Can be satisfied by an Associate or Bachelor's Degree
C459	Introduction to Probability and Statistics	3	One course, equivalent to 3 units in Statistics (if C278 is filled by College Algebra, C459 can only be filled by a course in Statistics), or a course higher than College Algebra in addition to the one accepted for C278. *Can be satisfied by an Associate or Bachelor's Degree

*Humanities - The requirement below may be satisfied by an Associate (except Associate of Applied Science) or Bachelor's degree.*

CODE	ASSESSMENT	CU	REQUIREMENT FOR TRANSFER
C100	Introduction to Humanities	3	One course in the Humanities, equivalent to 3 units (literature, visual and performing arts, music, theatre, philosophy, ethics, or religious studies). *Can be satisfied by an AS, AA, BA, or BS degree. Cannot be filled by an AAS degree.

*Natural Science - The requirement below may be satisfied by an Associate or Bachelor's degree.*

CODE	ASSESSMENT	CU	REQUIREMENT FOR TRANSFER
C165	Integrated Natural Sciences: Applications	3	One course, equivalent to 3 units, in a Physical Science or Life Science. *Can be satisfied by an Associate or Bachelor's Degree

*Social Science - The requirement below may be satisfied by an Associate or Bachelor's degree.*

CODE	ASSESSMENT	CU	REQUIREMENT FOR TRANSFER
C121	Survey of United States History	3	One course, equivalent to 3 units, in United States History. *Specific events in U.S. History cannot be used to meet this requirement. Coursework needs to include a broad overview of U.S. history. *Can be satisfied by an Associate or Bachelor's Degree.
C273	Introduction to Sociology	3	One Course in Sociology or Anthropology, equivalent to 3 units. *Can be satisfied by an Associate or Bachelor's Degree.

*Business Law and Ethics*

CODE	ASSESSMENT	CU	REQUIREMENT FOR TRANSFER
C713	Business Law	3	One course, equivalent to 3 units, in Business Law. *C713 can be satisfied by an Associate or Bachelor's degree in Business.
C717	Business Ethics	3	One course, equivalent to 3 units, in Business Ethics (not professional ethics or the study of ethics. Course must be focused on Business Ethics). *C717 can be satisfied by an Associate or Bachelor's degree in Business.
C241	Business Law for Accountants	3	One course, equivalent to 3 units, in Business Law, with an emphasis in laws which impact accounting related transactions.

*Organizational Behavior and Management Principles*

CODE	ASSESSMENT	CU	REQUIREMENT FOR TRANSFER
C483	Principles of Management	4	One course, equivalent to 4 units, in Management or Leadership Principles. *C483 can be satisfied by an Associate or Bachelor's degree in Business.
C715	Organizational Behavior	3	One upper division course, equivalent to 3 units or more in Organizational Behavior. *C715 can be satisfied by an Associate or Bachelor's degree in Business.

<i>Accounting and Information Technology</i>			
CODE	ASSESSMENT	CU	REQUIREMENT FOR TRANSFER
VYC1	Principles of Accounting	4	One course, equivalent to 3 units, in Accounting Principles I, Financial Accounting I or Intermediate Accounting I. Course must be based upon Financial Accounting principles for transfer credit.
CZC1	Accounting II	3	One course, equivalent to 3 units, in Accounting Principles II, Financial Accounting II or Intermediate Accounting II. Course must be based upon Financial Accounting principles for transfer credit.
UFC1	Managerial Accounting	3	One course, equivalent to 3 units, in Managerial Accounting or Cost Accounting. Course must be based upon Managerial Accounting principles for transfer credit.
C724	Information Systems Management	3	One course, equivalent to 3 units, in Information Systems Management. Course must cover how businesses use computers to: solve business problems, create strategic advantage and help organizational decision makers. May not be satisfied with a computer literacy course or a productivity software course (such as Microsoft Office). <i>*Courses must be completed within the past 10 years to qualify for transfer</i>
C708	Principles of Finance	3	One course, equivalent to 3 units, in Business Finance. Cannot be satisfied by Personal Finance or General Finance.
<i>Marketing Principles and Business Communication</i>			
CODE	ASSESSMENT	CU	REQUIREMENT FOR TRANSFER
C712	Marketing Fundamentals	3	One course, equivalent to 3 units in Marketing Fundamentals. <i>* Can also be met by an Associates or Bachelor's degree in Business</i>
C716	Business Communication	3	One course, equivalent to 3 units, in Business Communication, with an emphasis in business writing. <i>*Cannot be met with an Associate of Applied Science.</i>
<i>Economics, Global and Quantitative Analysis for Business</i>			
CODE	ASSESSMENT	CU	REQUIREMENT FOR TRANSFER
C723	Quantitative Analysis for Business	3	One course, equivalent to 3 units, from the following options: Quantitative Analysis for Business, Management Science, Decision Analysis, Operations Management, or Business Statistics.
C718	Microeconomics	3	One course, equivalent to 3 units, in Microeconomics.
C719	Macroeconomics	3	One course, equivalent to 3 units, in Macroeconomics.
FVC1	Global Business	3	One course, equivalent to 3 units, in Global or International Business.
<i>Project Management and Human Resources</i>			
<i>All Certifications must have been completed or renewed within the past 5 years to be considered for transfer.</i>			
CODE	ASSESSMENT	CU	REQUIREMENT FOR TRANSFER
C722	Project Management	3	Can be satisfied by any of the following certificates, received or renewed in the last five years: CompTIA Project+, PMP, CAPM, MS 70-633, MCTS Enterprise Project Management, or can be satisfied by 3 or more credit hours in Project Management.
C232	Introduction to Human Resources	3	One course, equivalent to 3 units, in Human Resource Management. May also be transferred if a student holds a valid PHR, SPHR or GPHR certification from the HR Certification Institute (HRCI).

Effective January 1<sup>st</sup> 2018