

# WGU Transfer Pathway Agreement

Colorado Community College System  
AA-AS Business to BS Accounting

General Education Courses	Competency Units Value	Partner Course(s) Transferred or Satisfied by Degree	
English Composition I	3	English Composition I	
English Composition II	3	English Composition II	
Elements of Effective Communication	3	Speech	
Foundations of College Mathematics	3	Mathematics	
College Algebra	4	Requirement Satisfied	
Introduction to Probability & Statistics	3	Requirement Satisfied	
Integrated Natural Sciences	4	Natural Sciences	
Integrated Natural Sciences: Applications	4	Natural Sciences w/lab	
Introduction to Humanities	3	Arts & Humanities	
Business Core	Competency Units Value	Partner Course(s) Transferred or Satisfied by Degree	
Principles of Accounting	4	Requirement Satisfied	
Microeconomics	3	Requirement Satisfied	
Legal Issues for Business Organization	3	Requirement Satisfied	
Principles of Management	4	Requirement Satisfied	
Business Fundamentals - These courses may be taken as electives within the associate degree program and transferred into WGU.	Competency Units Value	Partner Course(s) Transferred or Satisfied by Other	
Information Systems Management	3	Requirement Satisfied	
Ethical Situations in Business	3	Requirement Satisfied	
Fundamentals of Marketing & Business Communication	6	Requirement Satisfied	
Organizational Behavior & Leadership	3	Requirement Satisfied	
*Additional Course Transfers - Available if taken as a part of, or in addition to, the required courses in the associate-level degree program. A '**Yes' in column E indicates the course must be taken in addition to or beyond the standard course requirements for the associate degree.	Competency Units Value	Course Transferred	Must be taken in addition to degree required courses? (Y/N)
Finance	3		
Accounting II	3		
Macroeconomics	3	*ECO 201	*No
Quantitative Analysis for Business	6		
Project Management	6		
Managerial Accounting	3		
Global Business	3		
Non-Transferable Courses			
Business Research and Writing	2		
Spreadsheets	3		
Integrated Accounting I	3		
Integrated Accounting II	3		
Taxation I	3		
Taxation II	3		
Cost and Managerial Accounting	3		
Accounting Information Systems	3		
Business Law for Accountants	3		
Auditing	3		
Accounting Capstone	5		
<b>Total Competency Units Required for Baccalaureate</b>	<b>120</b>		
Transfer Totals			
General Education Competency Units Awarded:	30		
Business Core and Fundamentals Competency Units Awarded:	29		
Additional Course Transfer Credit Awarded:	3		
<b>Subtotal of Transfer Units Awarded to Student:</b>	<b>62</b>		

Value Calculation		
Total Credits Earned by Community College Degree:	60	
Total Credits Awarded by WGU:	62	
Difference	2	
*Total Additional Transfer Units Available to Student:		*Additional Course Transfers - Available if taken in addition to required courses in the associate-level degree program.
<b>Grand Total of Potential Transfer Units Available:</b>	<b>62</b>	

\*Students must select this course in order to transfer credit.