

# WGU TRANSFER PATHWAYS AGREEMENT



**WESTERN  
GOVERNORS  
UNIVERSITY®**

## Sophia Learning LLC

Available ACE Approved courses

BS Accounting (Catalog 03-2025)

WGU General Education Courses	Competency Units Value	Sophia Learning LLC Course(s) transferred or met by the completion of an associate degree
Composition: Successful Self-Expression	3	*ENG1001 (SOPH-0015)
Introduction to Communication: Connecting with Others	3	*COMM1002 (SOPH-0024)
US History: Stories of American Democracy	3	*HIST1001 (SOPH-0022) or HIST1002 (SOPH-0025)
Global Arts and Humanities	3	*ArtHist1001 (SOPH-0006), ArtHist1002 (SOPH-0029), PHIL1001 (SOPH-0027), PHIL1002 (SOPH-0020), REL1001 (SOPH-0008), VisComm1001 (SOPH-0009), or BUSI1020 (SOPH-0076)
Introduction to Sociology	3	*SOCI1010 (SOPH-0051)
Critical Thinking: Reason and Evidence	3	*PHIL1005 (SOPH-0065)
Applied Algebra	3	*CA1001 (SOPH-0001), MATH1040 (SOPH-0060), or MATH1035 (SOPH-0069)
Applied Probability and Statistics	3	*STAT1001 (SOPH-0005)

Health, Fitness, and Wellness	4	*HLTH 1010 (SOPH-0063), HLTH1011 (SOPH-0080)
Integrated Physical Sciences	3	*ENVS1001 (SOPH-0016), HUMBIO1001 (SOPH-0002), CHEM1001 (SOPH-0056), SCIE1045 (SOPH-0074), SCIE1055 (SOPH-0081), or SCIE1050 (SOPH-0073)
<b>Totals</b>	<b>31</b>	

<b>WGU Core Courses</b> <i><b>Fundamentals of Spreadsheets and Data Presentations must have been taken within the past 5 years.</b></i>	<b>Competency Units Value</b>	<b>Sophia Learning LLC Course(s) transferred or met by the completion of an associate degree</b>
Principles of Economics	3	*ECON1001 (SOPH-0012) or ECON1002 (SOPH-0011)
Fundamentals for Success in Business	3	*BUS1001 (SOPH-0014)
Principles of Management	4	*BUSI1013 (SOPH-0054)
Business Environment Applications I: Business Structures and Legal Environment	2	*BusLaw1001 (SOPH-0032)
Business Environment Applications II: Process, Logistics, and Operations	2	*BUSI2030 (SOPH-0086)
Concepts in Marketing, Sales, and Customer Contact	3	*BUSI2020 (SOPH-0085)
Fundamentals of Spreadsheets and Data Presentations	3	
Organizational Behavior	3	*BUSI2015 (SOPH-0083)
Business Communication	3	*COMM1010 (SOPH-0034) or BUSI1025 (SOPH-0059)
Quantitative Analysis For Business	3	
Principles of Financial and Managerial Accounting	3	*BUSI1010 (SOPH-0010) and BUSI1011 (SOPH-0079)
Finance Skills for Managers	3	*FIN1001 (SOPH-0033)
Managing in a Global Business Environment	3	
Innovative and Strategic Thinking	3	

Emotional and Cultural Intelligence	3	
<b>Totals</b>	<b>44</b>	

<b>WGU Additional Courses</b> <i>Project Management must have been taken within the past 5 years.</i>	<b>Competency Units Value</b>	<b>Sophia Learning LLC Course(s) Transferred</b>
Operations and Supply Chain Management	3	
Project Management	3	*PM1001 (SOPH-0013)
Taxation I	3	
<b>Totals</b>	<b>9</b>	

<b>Non-Transferable Courses to be completed at WGU</b>	<b>Competency Units Value</b>	
Change Management	3	
Values-Based Leadership	3	
Intermediate Accounting I	3	
Intermediate Accounting II	3	
Cost and Managerial Accounting	3	
Accounting Information Systems	3	
Auditing	3	
Business Law for Accountants	3	
Business Ethics	3	
Intermediate Accounting III	3	
Financial Accounting	3	
Business Simulation	4	
<b>Totals</b>	<b>37</b>	

<b>AGREEMENT SUMMARY</b>		
TOTAL COMPETENCY UNITS REQUIRED		121
Transfer Totals:		
General Education Competency Units Awarded		31
Core Competency Units		29

Awarded		
Additional Course Transfer Credit Awarded		3
<b>WGU GRAND TOTAL OF POTENTIAL TRANSFER UNITS AVAILABLE</b>		<b>63</b>

**\*This course is recommended for transfer credit.**

- Certifications were not factored in for transfer but can be transferred if applicable, passed, and documented.
- All certifications and IT-specific courses must have been completed within the past five years to be considered for transfer.
- Verify certifications for each program by going to [General Transfer Guidelines](#).
- This evaluation is based upon current transfer policies and is not guaranteed in perpetuity. Please contact your Enrollment Counselor if your start date is more than 30 days from the date of this evaluation to determine if any updates to transfer policies have occurred that will change the results of your evaluation.
- Competency units are based on semester units for transfer.