

ACCOUNTING (ATG)

ATG 530 - Professional Skills of Inquiry (3.0 hours)

Planning and implementation of face-to-face encounters in order to achieve business objectives. Information interviews, interrogations, and other interviews used in business. Listening skills and analysis of non-verbal communication. Cross-listed with ATG 430.

Prerequisite: ATG 301, ATG 383, or consent of instructor

ATG 547 - Internal Auditing (3.0 hours)

Internal audit activity's role in governance, risk, and control. Professional practices framework. Establishing a risk-based plan, conducting the internal audit engagement, reporting results, monitoring engagement outcomes. Cross-listed with ATG 447.

Prerequisite: ATG 301 and ATG 383.

ATG 548 - Computer Assisted Audit Techniques (3.0 hours)

Design and implementation of data extraction and analysis techniques to achieve audit objectives. Course includes hands-on use of generalized audit software. Cross-listed with ATG 448.

Prerequisite: ATG 301, 383.

ATG 561 - International Accounting Issues (3.0 hours)

Significant accounting matters experienced by multi-national companies. Accounting matters include currency transactions and translations, transfer pricing, management planning and control, and taxation. Cross-listed with ATG 461.

Prerequisite: ATG 301

ATG 585 - Contemporary Issues in Accounting (1.0-3.0 hours)

Critical evaluation of concepts, assumptions, principles, and analytical methodologies of accounting and their application to factual situations. Asset valuation and income determination; implications for internal and external uses of accounting information in business decision making. May be repeated for maximum 6 hours of credit.

Prerequisite: Consent of department chair

ATG 600 - Professional Career Planning (3.0 hours)

Prepares international students for employment in the U.S. upon completion of an accounting STEM program. This includes research of career opportunities and development of a systematic approach to employment planning. Other topics include professionalism and business communications.

Prerequisite: Admission to the MSA Program

ATG 601 - Financial Accounting Research Application (3.0 hours)

Application of current authoritative accounting pronouncements to a variety of accounting situations. Development of analytical skills by using current authoritative and alternative measurement theories to solve current financial accounting problems.

Prerequisite: ATG 401

ATG 604 - Controllershship (3.0 hours)

Case studies of management accounting control systems and strategic cost analysis. Use of relevant costs for decision-making, planning, and evaluation of performance. Development of analytic tools drawn from cost accounting, managerial accounting, mathematics, and behavioral science.

Prerequisite: Foster College of Business Graduate Student or Consent of Associate Dean

ATG 605 - Cooperative Education/Internship in Accounting (1.0-3.0 hours)

Cooperative education or internship assignment. Credit applies to Department of Accounting MSA electives. Pass/Fail. Repeatable to a combined total of three credit hours. Internships registered for ATG 605 credit may not also be registered for BUS 301 credit.

Prerequisite: Foster College of Business Graduate Student or consent of the MSA Academic Director.

ATG 610 - Healthcare Budgeting and Financial Management (3.0 hours)

This course provides students with an understanding of financial concepts to enable them to manage relationships with financial systems and professionals in a healthcare system. Specifically, students apply fundamental accounting principles and financial management strategies for effective leadership and decision-making. Topics include understanding financial statements, cost management, budget preparation, and reporting deviations from budget.

Prerequisite: Graduate Standing and permission of the Graduate Nursing Program Coordinator. This course is not open to graduate students in the Foster College of Business.

ATG 657 - Advanced Auditing (3.0 hours)

Problems affecting the auditing profession. Evaluation of alternative solutions and their implications.

Prerequisite: ATG 457.

ATG 658 - Topics in Accounting (3.0 hours)

Topics of special interest, which may vary each time the course is offered. Topic stated in current Schedule of Classes.

ATG 660 - Readings in Accounting (1.0-3.0 hours)

Individual readings for qualified students, under the guidance of a member of the faculty. Repeatable to a maximum of 3 credit hours.

Prerequisite: consent of instructor and director of graduate programs.

ATG 670 - Advanced Data Analytics for Accounting (3.0 hours)

Provides an in-depth understanding and application of data analytics in the accounting field; prepares students for descriptive, diagnostic, predictive, and prescriptive analyses and presentations; explores various data visualizations to help target audience better understand the results for optimal decision making.

Prerequisite: ATG 470

ATG 677 - Tax Research (3.0 hours)

Techniques in effective tax research, planning and communication. Also includes a discussion of tax policy.

Prerequisite: ATG 478

ATG 691 - Financial Statement Analysis and Reporting (3.0 hours)

In-depth study of selected topics in financial statement analysis and reporting, including financial statement ratios, non-GAAP measures of performance, prospective analysis, business combinations and consolidated financial statements; foreign currency transactions and consolidation of foreign affiliates; derivatives and hedge accounting; SEC reporting requirements; and selected FASB standards.

Prerequisite: ATG 401

ATG 698 - Accounting Comprehensive Assessment (0.0 hours)

Preparation for and completion of the comprehensive assessment required for the Master of Science in Accounting. Pass/Fail.

Prerequisite: Eighteen hours of graduate credit

Corequisite: ATG 601, 657, 670, 677 and 691