

# ACCOUNTING (ATG)

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**ATG 101 - Survey of Accounting (3.0 hours)**

Core Curriculum: QR

The course covers financial and managerial accounting topics that will assist non-business students in understanding financial statements and key accounting decision-making tools and techniques.

Prerequisite: Not open to College of Business majors

**ATG 157 - Accounting Principles - Financial (3.0 hours)**

Accounting as a system of communicating to owners, creditors, governmental bodies, and others the financial results of the operation of business entities. Concepts, theories, and conventions underlying measurement, processing of business activities, and reporting of the financial results of those activities.

**ATG 158 - Accounting Principles - Cost Management (3.0 hours)**

An introduction to cost and management accounting concepts, practices and techniques needed to assist in decision making for typical business problems relating to planning, operating, and control. Key topics include: cost behavior, cost-volume-profit analysis, contribution margin analysis, relevant costs, standard and job costing concepts, fundamentals of budgeting, and related variance analysis.

Prerequisite: ATG 157.

**ATG 200 - VITA - Volunteer Income Tax Assistance (3.0 hours)**

Core Curriculum: EL

Each Spring, in partnership with the Internal Revenue Service, Bradley students can enroll in the VITA program to receive credit for volunteering to prepare free tax returns for low income individuals in the local community. To receive credit, students must pass three IRS certifications: Standards of Conduct, Intake & Interviewing, and Basic Tax Law. Students must also complete 32 additional hours of volunteer tax work in preparing or reviewing federal and state tax returns under the supervision of qualified Bradley University faculty.

**ATG 201 - Accounting Principles-Accounting Techniques (1.0 hour)**

Procedures and systems of modern accounting through case studies.

Prerequisite: ATG 158 or consent of the department chairperson.

**ATG 226 - Introduction to Fraud Examination (1.0 hour)**

Introduction to fraud covering the nature of fraud, who commits fraud and why, and basic fraud prevention and detection techniques.

Prerequisite: ATG 157 or consent of the department chairperson.

**ATG 268 - Business Ethics (3.0 hours)**

Core Curriculum: WI

Investigate the basic ethical frameworks from which business decisions can be made. Application of the frameworks to practical problems which arise in normal business activities.

Prerequisite: BUS 100 or equivalent

**ATG 290 - Accounting Careers Exploration (1.0 hour)**

The purpose of the course is to develop student awareness of career opportunities in the accounting profession. The course develops a comprehensive framework through exposure to talented accounting professionals and experienced fellow students. The course enables students to explore and better understand career opportunities that may be pursued through an internship and full-time employment; gain perspective on career opportunities for long-term planning purposes; improve their professionalism.

Prerequisite: ATG 158

**ATG 301 - Intermediate Accounting I (3.0 hours)**

Theory and practice of accounting, emphasizing need for and use of accounting information in measuring and evaluating entity's business income and financial status.

Prerequisite: ATG 201 or consent of the department chair; 42 credit hours completed; A grade of C or better in ATG 157, ATG 158, and ATG 201.

**ATG 302 - Intermediate Accounting II (3.0 hours)**

Theory and practice of accounting, emphasizing need for and use of accounting information in measuring and evaluating entity's business income and financial status.

Prerequisite: ATG 301

**ATG 314 - Cost Accounting (3.0 hours)**

Use of accounting data to: identify cost/managerial accounting concepts; explain cost functions, cost classifications, relevant costs, cost-volume profit analysis, and cost allocations. The use of accounting data for cost control, profit planning, operational and capital budgeting, performance evaluation, and managerial decision making.

Prerequisite: ATG 201; MIS 173 or equivalent

**ATG 383 - Accounting Systems and Control (3.0 hours)**

Basic concepts and problems in the consideration of accounting as an information system. Theoretical and pragmatic tools for analysis of accounting systems. Internal control and exposure to concepts of internal auditing.

Prerequisite: ATG 201

**ATG 401 - Advanced Accounting I (3.0 hours)**

Study of selected topics in financial accounting and reporting, including equity method investments, fair value measurements, introduction to consolidations, foreign currency transactions, fund accounting principles applied to state and local governments and government-wide financial statements within the annual comprehensive financial report; and not-for-profit organizations.

Prerequisite: ATG 302

**ATG 414 - Advanced Managerial Accounting (3.0 hours)**

Specialized topics in strategic cost management. Emphasis on the role of accounting information in strategy development and implementation. Includes topics such as value chain analysis, target costing, activity-based management, theory of constraints, environmental costing, and strategic performance evaluation. Cross-listed with ATG 514.

Prerequisite: ATG 301, ATG 383

**ATG 430 - Professional Skills of Inquiry (3.0 hours)**

Core Curriculum: EL

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 530.

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

**ATG 447 - 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 547.

Prerequisite: ATG 301, ATG 383

**ATG 448 - 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 548.

Prerequisite: ATG 301, ATG 383

**ATG 457 - Auditing (3.0 hours)**

Principles and procedures of external auditing. Auditing standards, ethics of the profession, risk assessment, internal control evaluation and testing, substantive testing, reporting. A simulated audit experience case performed by student teams.

Prerequisite: ATG 383

**ATG 461 - International Accounting Issues (3.0 hours)**

Core Curriculum: EL

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 561.

Prerequisite: ATG 301

**ATG 470 - Data Analytics for Accounting (3.0 hours)**

This course will provide students with an understanding of data analytics terminology as well as hands-on experience with data analytics tools and techniques. Data analytics in accounting explores how data can be used to interpret and predict financial performance. Students should leave this course with the skills necessary to use data to translate accounting and business problems to management for enhanced decision making. While there will be use of software tools in this course, the focus is on business and accounting concepts, not algorithms or statistical math.

Prerequisite: ATG301, ATG314

Corequisite: ATG 457 or consent of department chair

**ATG 471 - Advanced Accounting Techniques (1.0 hour)**

Integration of intermediate accounting transactions into the procedures and systems related to the production and analysis of financial statements. The course will include case studies and accounting simulations. Pass/Fail.

Prerequisite: ATG 302

**ATG 477 - Federal Taxes I (3.0 hours)**

Principles of federal income taxation, based upon the Internal Revenue Code. Measurement and reporting of taxable income of tax entities, including corporations, partnerships, and individuals.

Prerequisite: ATG 301; or permission of instructor.

**ATG 478 - Federal Taxes II (3.0 hours)**

Tax laws as they apply to aspects of the formation, distributions, and liquidation of partnerships and corporations. Also the laws of gift, estate, and trust taxation, and other advanced tax issues.

Prerequisite: ATG 477

**ATG 479 - Personal Tax and Estate Planning (3.0 hours)**

Personal tax planning strategies. Characteristics of retirement planning accounts and taxation of estates.

Prerequisite: ATG 301

**ATG 485 - Special Topics in Accounting (1.0-3.0 hours)**

Topics of special interest which may vary each time course is offered.

Topic stated in current Schedule of Classes. May be repeated for a maximum of three hours credit.

Prerequisite: Consent of department chair

**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 - Controllership (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