

**820. Cost Analysis and Budgeting**  
Fall, Summer. 4(4-0) 840 or undergraduate accounting major.

Examination of concepts and rationale underlying managerial accounting methods. Advanced topics in cost control, segmental profit and performance measurement, transfer pricing. Budgeting philosophy, organization and procedures.

**821. Advanced Accounting Information Systems**  
Winter. 4(4-0) 421.

Application of general systems concepts to functional, accounting, operational, and related information requirements in business. Data-banks, real-time accounting and operating controls; integrated information systems. Case histories and case projects.

**839. Accounting Concepts and Processes**

Fall, Summer. 4(4-0) Graduate standing. For MBA students without a background in accounting.

Financial accounting and reporting. Nature and measurement of assets, liabilities, stockholders' equity, expense, and revenue. Expense and revenue recognition. Funds flow and cash flow analysis. Manufacturing cost flows and income determination. Basic matters in income taxation.

**840. Managerial Accounting**

Fall, Winter, Spring, Summer. 4(4-0) 839.

Accounting for planning and control. Cost behavior. Standards and flexible budgets for control. Responsibility accounting and the contribution approach. Relevant cost analysis for problem solving. Quantitative techniques in accounting measurement.

**855. Market Cost-Revenue Analysis**

Winter. 4(4-0) One course in accounting and one in marketing. Interdepartmental with and administered by the Marketing and Transportation Administration Department.

Analytical tools for use in planning and controlling marketing activities. Emphasis on the determination of factors causing marketing cost differences and the assignment of costs to those factors. Application of tools to determination of expenditure-revenue patterns and market potentials.

**888. Financial Concepts and Analysis**

Fall, Winter. 4(4-0) 839. For MBA students without a background in finance.

Managerial finance with emphasis upon decision making. Involves financial planning based upon the objectives of adequate liquidity and profitability.

**889. Financial Decision Making**

Fall, Winter, Spring, Summer. 4(4-0) 888, 840 or concurrently; MGT 833.

Financial planning and control at corporate officer level. Investment decisions, growth and expansion strategies, dividend policy. Interaction of finance with other corporate functions, and of the firm with the financial community.

**890. Special Problems**

Fall, Winter, Spring, Summer. Variable credit. Approval of department.

**891. Management and Financing of Corporate Assets**

Fall, Summer. 5(5-0) 300 or 839, and 391 or 888.

Analysis of principles leading to decisions in management of current assets, estimation of requirements for funds and fundamental considerations in raising capital. Intensive analysis of actual business cases is supplemented by selected readings.

**892. Long Term Financial Policies**

Winter, Summer. 5(5-0)

Planning capital structure and the cost of capital. Principles of valuation applied to capital budgeting, merger and reorganization. Debt management, dividend policy and problems in public issues. Intensive analysis of actual business cases is supplemented by selected readings.

**893. Investment Strategy**

Spring, Summer. 5(5-0)

Analysis of various theories and techniques available to achieve superior selection and management of securities. Review and evaluation of significant literature. Emphasis on problems of timing and strategies relating to switching of securities in response to changing economic and financial conditions.

**900. Seminar in Accounting Theory**

Fall. 5(5-0)

Theory construction and verification. Alternative approaches to structuring accounting theories. Formulation of research projects in accounting.

**901. Seminar in Management Accounting**

Winter. 5(5-0)

Investigation of selected cost analysis topics.

**991. Seminar in Financial Management**

Fall, Winter. 5(5-0)

Seminar dealing with current unresolved problems in the field of financial management. Both micro and macro aspects of the field are investigated, including such areas as models for financial decision making, money and capital markets, and international finance.

**992. Research in Business Finance**

Spring. 5(5-0) 991.

Formulation of financial hypotheses, collection of data, specification of tests (including simulation), and interpretation of results. Examples of both single-equation and multi-equation models drawn from current literature will be critically examined.

**999. Research**

Fall, Winter, Spring, Summer. Variable credit. Approval of department.

ADVERTISING ADV

College of Communication Arts

**205. Introduction to Advertising**

Fall, Winter, Spring, Summer. 3(3-0)

Comprehensive survey of basic principles and practices of advertising in their relation to our economy, our society, and our system of mass communication. Historical, social, and economic development of the field. Psychological and creative factors involved in advertising; research, media, and campaigns.

**303. Consumer Behavior**

Fall, Winter. 3(3-0) 205, SOC 241, or approval of department.

The emerging field of knowledge concerning consumer behavior, including relevant theory from the behavioral sciences, and emphasizing the process and effects of advertising and public relations.

**306. Advertising Management I**

(460.) Fall, Winter, Spring, Summer. 4(2-2) 205, MTA 300 or approval of department.

Decision theory and techniques used in planning, directing, and evaluating advertising. Emphasis on media-message strategies and media systems.

**307. Advertising Graphics and Production**

Fall, Winter, Spring. 4(3-2) 205.

Production problems in preparing material for magazines, direct mail, and newspapers. Printing processes; color printing; advertising art; paper and its uses; booklet production.

**317. Advertising Copy and Layout**

Fall, Winter, Spring, Summer. 4(3-2) 307.

Copywriting and layout for newspapers, magazines; selection and presentation of appeals; form of copy, principles of layout; typography and selection of art. Weekly assignments in writing copy; use of mat services and creation of production layouts.

**327. Principles of Public Relations**

(427.) Fall, Winter, Spring, Summer. 4(4-0) Majors: JRN 201.

Nature of public relations practice in business, education, government. Emphasis on public relations principles: identifying target publics, press relations, cost management, planning public relations programs.

**417. Advanced Advertising Copy and Layout**

Fall, Winter, Spring. 3(2-2) 317.

Continuation of 317 with emphasis on writing copy for print, radio, and television. Importance of advertising ideas and their interpretation in words and pictures; audience selection; advertisement series on a central theme.

**418. Newspaper Advertising and Business Management**

Fall, Winter. 4(4-0) Advertising or journalism Seniors.

Newspaper advertising, staff management, rates, circulation and promotion, research, editorial and business office supervision, law, finance, purchasing, and employee relations.

**423. Retail Advertising and Promotion**

Fall, Winter, Spring. 4(4-0) Majors: 317; others: Juniors.

Planning and preparation of retail advertising and promotion with emphasis on smaller retailer; practice in retail copy and layout; selecting media; research; outside project related to the student's interest.

**441. Television and Radio Advertising**

Fall, Winter, Spring. 4(4-0) 205.

Principles and practices underlying successful radio-television advertising; emphasis on media research, rate structure, programming, creativity; instruction in televising commercials.

**449. Advertising Management II**

Fall, Winter, Spring. 4(2-2) 306, 317.

Role of advertisers, agencies and media in applying advanced decision theories and techniques. Use of major projects to apply methods of planning, directing and controlling comprehensive advertising and public relations programs.

**Descriptions — Advertising  
of  
Courses**

**465. Advertising and Social  
Responsibility**

Fall. 3(3-0) At least 10 credits in advertising courses or approval of department.

Assessing the impact of advertising on society, the culture and the economy. Study of ethical systems as basis for evaluating advertising. Self-regulation, laws and government regulation of advertising.

**475. Advertising Research**

Fall, Winter, Spring. 4(3-2) 205.

Nature, scope, and applications of research in advertising; theory, concept, and fact in the research process; dimensions of advertising research: data collection, field investigation, measurements of advertising and media audiences; evaluation of advertising messages.

**499. Individual Projects**

Fall, Winter, Spring, Summer. Variable credit. Approval of department.

**823. Consumer Behavior**

Winter. 4(4-0) COM 820 or approval of department.

Examination of the emerging knowledge concerning consumer behavior. Emphasizes inquiry into the theory and process whereby consumer behavior is influenced by means of interpersonal and mass communication.

**826. Advertising Management**

(805.) Fall, Winter. 4(4-0)

Planning and formulating promotional strategy; establishing policies and making decisions to solve promotional problems of advertisers and agencies. Emphasis on case analysis.

**846. Management of Media Programs**

(810.) Spring. 4(3-1)

Planning, execution and control of media programs. Theory and techniques of media allocation, including use of marginal analysis, mathematical programming, simulation and game theory in formulation of media strategy.

**850. Problems in Public Relations**

(832.) Spring. 4(4-0) 327 or approval of department.

Public relations practice in the U.S. and abroad. Study of recent cases in public relations of corporations, associations, education, government and welfare organizations.

**858. Management of Advertising  
Information**

Spring. 3(2-2) 826.

Management of information for advertising planning, decision-making and control. Design of advertising information systems, decision to buy information, collection and analysis of information, data bank management.

**865. Advertising and Society**

(815.) Spring. 4(4-0)

Investigation of theory and scientific evidence relevant to the process and effect of advertising on individuals and on the socio-economic system. Critical examination of the social responsibilities of advertising.

**870. International Advertising**

(470.) Spring. 4(4-0) 826 or approval of department.

International advertising and promotion; formulation and implementation of international promotional strategies and policies; cases and problems from the viewpoint of advertisers and advertising agencies.

**890. Special Problems**

Fall, Winter, Spring, Summer. Variable credit. Approval of department.

**899. Research**

Fall, Winter, Spring. Variable credit. Approval of department.

**990. Independent Study**

Fall, Winter, Spring, Summer. 3 to 12 credits. May re-enroll for a maximum of 12 credits. Approval of department.

Independent study of advanced theory, research and history of advertising thought.

**AEROSPACE STUDIES A S**

**All University**

**041. Corps Training**

Winter. 0(0-1) Approval of department.

Basic concepts of leadership and the role of discipline; leadership development through practical experience. Concurrent enrollment in an approved non-Aerospace Studies course is required.

**110. Organization of the U.S. Air  
Force**

Fall. 1(1-1)

The doctrine and mission of the U. S. Air Force; includes its history, organization, and how it is structured for mission accomplishment. Comparison of armed services mission relationships.

**111. U. S. Strategic Offensive and  
Defensive Forces**

Winter. 1(1-1) 110.

Comparison of the missions and functions of specific Air Force commands, including employment of contemporary aerospace equipment and systems, as well as naval strategic offensive forces and army ABM systems.

**112. U. S. General Purpose Forces**

Spring. 1(1-1) 111.

Tactical air forces. The mission, organization and function of the Air Force support commands and separate operating agencies as well as forces of other military branches.

**210. Aerospace Developments,  
Kitty Hawk Through World War  
II**

Fall. 1(1-1) 112.

Development of manned flight through World War II. Trace development of concepts of employment of aerospace forces. Investigate factors which prompted research and technological change.

**212. Aerospace Developments, Post-  
World War II to Present**

Spring. 1(1-1) PLS 160 or M C 220.

Aeronautical developments since World War II. Trace development of concepts of employment of aerospace forces. Investigate factors which have prompted research and technological change.

**310. National Security Forces Policy  
Formulation**

Fall. 3(3-1) 212.

Broad range of American civil-military relations and the environmental context in which defense policy is formulated. Impact of technological and international developments upon strategic preparedness.

**312. The Military and American  
Society**

Spring. 3(3-1) HST 307, PLS 365 or M C 323.

Role of the professional officer in a democratic society; socialization processes within the Armed Services; political, economic and social constraints upon the national defense structure.

**410. Concepts of Air Force  
Leadership**

Fall. 3(3-1) 312.

Military professionalism. Its meaning, foundations and responsibilities. Leadership theory, functions and practices.

**411. Military Justice and  
Introduction to U.S. Air Force  
Administration**

Winter. 3(3-1) 410.

Military justice and its application within the U.S. Air Force. Air Force administration.

**412. Concepts of Air Force  
Administration**

Spring. 3(3-1) 411.

Continuation of 411, examining the various aspects of aerospace administration. Last week: Final preparation for assumption of duties of an Air Force officer.

**499. Independent Study**

Fall, Winter, Spring. 1 to 3 credits. May re-enroll for a maximum of 6 credits. Juniors and approval of instructor.

Investigation of an aspect of aerospace activities of specific interest to the student and a faculty member.

**AFRICAN LANGUAGES**

See Linguistics and Oriental and African Languages

**AGRICULTURAL  
ECONOMICS AEC**

**College of Agriculture and  
Natural Resources**

**803. Development and Relevance of  
Agricultural Economics**

Fall. 3(3-0)

Emergence of agricultural economics. Problems leading to change. Values and beliefs related to public issues. Interaction between professionals and decision makers. Agricultural economics in Europe and in developing nations.

**805. Agricultural Production  
Economics I**

Fall. 4(4-0) FSM or PAM 340; not open to students with credit in FSM or PAM 401.

Economic principles of production. Industry supply and factor demand analysis. Management concepts and choice criteria. Interrelationship of production and consumption decisions. Welfare economics. Agricultural economics applications.