

**800. Contemporary Accounting Theory I**

Fall, Summer. 4(4-0)

Analysis and evaluation of current accounting thought relating to the nature, measurement and reporting of business income and financial condition. Concepts of income. Theories of the entity. Special attention to controversial areas relating to asset definition, recognition and measurement.

**801. Contemporary Accounting Theory II**

Winter, Summer. 4(4-0)

Continuation of 800 with attention centered on the definition, measurement and reporting of liabilities and owners' equities.

**802. Advanced Federal Tax Accounting**

Winter, Spring. 4(4-0) 401.

Advanced federal tax concepts, including taxation of corporations, partnerships, estates and trusts. Gift and social security taxes.

**810. Evolution of Accounting and Auditing Thought**

Spring. 4(4-0)

Auditing theory, European and American antecedents of twentieth century accounting thought. Analysis of bases for current audit concepts. Critical review of current and prospective developments in professional auditing. Probability theory and other statistical tools applied in the audit. Auditing in mechanized and electronic accounting systems.

**817. Management Programming and Control I**

Fall, Spring, Summer. 5(5-0) Approval of department.

Application of quantitative techniques to the administrative decision making process in business. Special emphasis is placed on problems of managerial programming and control.

**818. Management Programming and Control II**

Winter, Summer. 5(5-0) 817.

Continuation of 817. Application of quantitative techniques in business decision making. Non-linear programming, integer linear programming, network flow analysis, and goal programming in planning and control.

**820. Cost Analysis and Budgeting**

Fall, Winter, Summer. 4(4-0) 840 or undergraduate accounting major.

Advanced cost accounting; standards, estimates, overhead allocation, direct costing, differential costs. Transfer pricing cost and revenue controls; budgeting philosophy, organization and procedures, operational planning, flexible budgeting. Revenue and profit analysis; cost-volume-profit relationships, profit contribution analysis. Evaluation of profit performance for divisions, products, business segments.

**821. Advanced Accounting Information Systems**

Spring. 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.

**840. Administrative Control**

Fall, Winter, Spring, Summer. 4(4-0). For graduate students in Business Administration.

Basic concepts of a control system, managerial control and budgeting, management's uses of financial data, project planning, specific controls in marketing, production, personnel, and planning capital acquisitions.

**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 were developed for use by executives in planning and controlling marketing activities. Emphasis is on the ascertainment of factors causing marketing cost differences and the assignment of costs to those factors. Application of the tools are utilized by the determination of expenditure revenue patterns.

**884. Insurance Companies as Financial Institutions**

Winter. 4(4-0)

Analysis of insurance company investment behavior in the capital market. Emphasis on liquidity requirements, interest rates, legal and organizational requirements affecting investment decisions. Micro and macro aspects are investigated.

**886. Seminar in Insurance Problems**

Spring. 4(4-0)

Analysis of insurance problems affecting the public interest. Special emphasis on problems due to changing economic and social conditions. Insurance regulatory, financial, marketing and social problems are evaluated.

**890. Special Problems**

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

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

Fall, Summer. 5(5-0)

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)

Detailed and critical study of accounting, economic and legal theories of income and of currently controversial problem areas in financial accounting theory and practice.

**901. Seminar in Management Accounting**

Winter. 5(5-0)

Investigation of selected cost analysis topics.

**902. Seminar in Federal Income Taxation**

Summer of even-numbered years. 4(4-0) 402 or approval of department.

Income tax policy, history and development; taxing process; concepts underlying determination of taxable income; tax research, opinion, protest and refund cases; professional problems; revision of income tax law.

**991. Seminar in Financial Management**

Spring. 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.

**999. Research**

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

**ADVERTISING ADV**

**College of Communication Arts**

**205. Introduction to Advertising**

(305.) 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.

**307. Advertising Typography and Production**

(321.) Fall, Winter, Spring. 4(3-2) Juniors or approval of department.

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(2-4) 205, 307; JRN 201.

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.

**417. Advanced Advertising Copy and Layout**

Winter, Spring. 3(0-6) 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.

**427. Principles of Public Relations**

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

Problems of interpreting an organization or business to its various publics and interpreting the publics to the organization. Projects related to student's major 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 Agency Workshop**  
*Winter, Spring. 3(2-2) 317; MTA 300.*

Advertising procedure including application of research, copy, layout, media selection, and merchandising to specific problems. Study of the advertising agency. Student groups work out campaigns for area manufacturers or agencies and present to company executives.

**460. Advertising Management**  
*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. Use of cases in small groups.

**470. International Advertising**  
*Winter. 4(4-0) 205, 460; MTA 300; 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.

**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.*

**805. Advertising Management**  
*(820A.) 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.

**810. Advertising Media Strategy**  
*(820B.) Spring. 4(4-0)*

Current problems in media selection. Efficient methods of planning media strategy. Evaluation of mass of media information available.

**815. Advertising and Society**  
*(820C.) Winter, Spring. 3(3-0) May re-enroll for a maximum of 6 credits.*

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.

**832. Problems in Public Relations**  
*Spring. 4(4-0) 427 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.

**890. Special Problems**  
*Fall, Winter, Spring, Summer. Variable credit. Approval of department.*

**899. Research**  
*Fall, Winter, Spring. Variable credit. Approval of department.*

**AEROSPACE STUDIES A S**

**All University**

**110. First-Year Basic**  
*Fall. 1(1-1)*

Exploration of the causes of present world conflict as they affect the security of the United States. Survey of theory and practice of democracy and communism. Basic leadership orientation.

**111. First-Year Basic**  
*Winter. 1(1-1) 110.*

Analysis of the United States power position in world affairs including a study of our national defense structure. Basic concepts of discipline and leadership.

**112. First-Year Basic**  
*Spring. 1(1-1) 111.*

Comparison of the missions and functions of specific Air Force commands including employment of contemporary aerospace equipment and systems. Introduction to the professional opportunities in the USAF. Application of leadership concepts on the parade field.

**210. Second-Year Basic**  
*Fall. 1(1-1) 112.*

Comparative study of free world land, naval and air forces and changing concepts of force employment. Continuation of leadership development.

**211. Second-Year Basic**  
*Winter. 1(1-1) 210.*

Study of the mission, organization, functions and characteristics of communist military systems and security organizations. Continuation of leadership development.

**212. Second-Year Basic**  
*Spring. 1(1-1) 211.*

Exploration of future trends in development and employment of military power including astronomical operations, and their impact on world affairs. Integration of leadership concepts on the parade field.

**310. First-Year Advanced**  
*Fall. 3 credits. 212.*

Development of requisite communication skills. Survey of the nature of military conflict, the development of aerospace power and doctrine governing its employment. Leadership experience at lower command echelons.

**311. First-Year Advanced**  
*Winter. 3 credits. 310.*

Development of instructional methods and techniques. Examination of Air Force organization and mission as the aerospace power and its employment in limited and general military actions. Continuation of Air Force officer development.

**312. First-Year Advanced**  
*Spring. 3 credits. 311.*

Study of national space effort. Survey of solar system as it affects space exploration and operations. Study of the mechanics of space vehicle systems including orbits and trajectories. Survey of the principles and problems of current and planned space operations. Assumption of cadet staff and command positions. Preparation for summer training.

**410. Second-Year Advanced**  
*Fall. 3 credits. 312.*

Study of military professionalism—its meaning, foundations and responsibilities. Practical use of leadership, management and communicative skills in cadet direction and control.

**411. Second-Year Advanced**  
*Winter. 3 credits. 410.*

Study of leadership theory, functions and practices. Study of management principles and functions. Practical experience in the duties of the professional officer.

**412. Second-Year Advanced**  
*Spring. 3 credits. 411.*

Study of the Military Justice System. Practice in the proper use of management tools and in Air Force decision-making and problem-solving methods. Final preparation for assumption of the professional duties of an Air Force officer.

**AFRICAN LANGUAGES**

See Linguistics and Oriental and African Languages

**AGRICULTURAL ECONOMICS AEC**

**College of Agriculture and Natural Resources**

**240. Agriculture in the Economy**  
*Winter. 5(4-1)*

Economic and management principles in agriculture. Demand for farm products, principles of marketing and price determination. Identification of individual and societal problems related to agriculture. Alternative approaches to their solution.

**401. Production Economics and Management**

*Fall, Summer of even-numbered years. 4(4-0) 240 or EC 201. Interdepartmental with the Resource Development Department.*

Economic principles of production. Industry supply and factor demand analysis. Management concepts and choice criteria. Interrelationships of production and consumption decisions. Examples drawn from agriculture.

**412. Farm Finance and Appraisal**  
*Spring. 3(3-0) 240 or EC 201.*

Agricultural capital: sources and requirements. Sources and terms of agricultural credit. Credit instruments. Interest rates. Agricultural credit policy issues. Principles of farm financial management and farm real estate appraisal.

**417. Land Economics**

*Fall, Spring. 240 or EC 201 or approval of department. Interdepartmental with the Resource Development and Economics Departments and administered by the Resource Development Department.*

Factors affecting man's economic use of land and space resources. Input-output relationships; development, investment, and enterprise location decisions. Land markets; property rights; area planning; zoning and land use controls.

**420. Agricultural Business Management**

*Spring. 3(3-0) Seniors majoring in Agricultural Business or approval of department.*

Application of management principles to problems confronting agricultural businesses. The case method is used in considering problems of finance, procurement, product development, processing methods, pricing, selling, and distribution.