800. Contemporary Accounting Theory I
Fall, Summer. 4(4-0)
Theoretical accounting models. Review of historical development of accounting thought. Exploration at the conceptual level of the nature and measurement of assets, liabilities, stockholders' equity, revenue, expense, and income.

801. Contemporary Accounting Theory II
Winter, Summer. 4(4-0) 800.
Continuation of 800. Examination of problem areas and a review of existing practices in the measurement of periodic income and of financial position in the light of concepts and principles explored in 800.

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 estate taxes.

810. Contemporary Auditing Theory
Spring. 4(4-0) MTA 62.

817. Management Programming and Control I
Fall, Spring. 5(5-0) Approval of department.
Application of quantitative techniques to the administrative decision making process in business. Linear programming, integer programming.

818. Management Programming and Control II
Winter. 3(3-0) 817.
Continuation of 817. Application of quantitative techniques in business decision making. Dynamic programming, network flow analysis, and goal programming in planning and control.

820. Cost Analysis and Budgeting
Fall, Summer. 4(4-0) 840 or undergraduate accounting majors.
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) 431.
Application of general systems concepts to functional, accounting, operational, and related information requirements in business. Databanks, real-time accounting and operating control, 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.

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

855. Market Cost-Revenue Analysis
Winter. 4(4-0) One course in accounting and one in marketing. Interdepartmental and administrative work of 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 differentials and the assignment of costs to these factors. Application of tools to determination of expenditure-revenue patterns and market potentials.

854. Insurance Companies as Financial Institutions
Winter. 4(4-0) 854.
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.

856. Seminar in Insurance Problems
Spring. 4(4-0) 856.
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.

888. Financial Concepts and Analysis
Fall, Winter, Spring, Summer. 3(4-0) 839. For MBA students with 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 offices. Financial development, growth, and expansion strategies, dividend policy, interest 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) 891.
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 supplemented by selected readings.

892. Long Term Financial Policies
Winter, Summer. 5(5-0) 892.

893. Investment Strategy
Spring, Summer. 5(5-0) 893.
Analysis of various theories and techniques available to corporate investors. Capital allocation, investment, 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) 900.
Detailed and critical study of alternative approaches to structuring a theory of accounting, and of accounting, economic and legal theories of income and financial position.

901. Seminar in Management Accounting
Winter. 5(5-0) 901.
Investigation of selected cost analysis topics.

902. Research in Business Finance
Spring. 5(5-0) 902.
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 Management

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.

207. Advertising Graphics and Production
Fall, Winter, Spring. 3(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. 3(3-2) 317.
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 art services and creation of production layouts.

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. Importation 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 majors.
Newspaper advertising, staff management, rates, circulation, promotion, research, editorial and business office supervision, law, finances, 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, 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)
Problems of interpreting an organization or business to its various publics and interpreting the public 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 televised commercials.

449. Advertising Agency Workshop
Fall, Winter, Spring. 3(2-2) 317; MTA 300.
Advertising procedure including application of research, sales, account management, 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(4-2) 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
Spring. 4(4-0) 205, MTA 300 or approval of department.
International advertising and promotion; formulation and implementation of international promotional strategies and policies; case studies and problems from the viewpoint of advertisers and advertising agencies.

475. Advertising Research
Fall, Winter, Spring. 4(4-0) 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, measurement 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. Emphases inquiry into the theory and process whereby consumer behavior is influenced by means of interpersonal and mass communication.

828. Advertising Management
Fall, Winter, Spring. 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
(826B: 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.

550. Problems in Public Relations
(823) Spring. 4(4-0) 427 or approval of department.
Public relations practice in the U.S. and abroad. Study of recent developments in public relations of corporations, associations, education, government and welfare organizations.

558. Management of Advertising Information
Spring. 3(3-3) 825.
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.

855. Advertising and Society
(820C, 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.

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

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 aerospace or non-Aerospace Studies course is required.

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) 120.
Comparative study of free world land, naval and air forces and changing concepts of force employment. Continuation of leadership development.

222. Second-Year Basic
Spring. 1(1-1) 211.
Exploration of future trends in development and employment of military power including astrophysical operations, and their impact on world affairs. Interrelation of leadership concepts on the parade field.

310. First-Year Advanced
Fall, 3 credits. 312.
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.

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.

AFRICAN LANGUAGES
See Linguistics and Oriental and African Languages.

AGRICULTURAL ECONOMICS

AEC College of Agriculture and Natural Resources

470. Analysis and Presentation of Agricultural Data
Spring. 3(3-0) One course in statistics not open to students with credit in FAM or FSM 370.
Sources, collection, reliability and presentation of data. Applications of basic economic indicators. Elementary methods of price analysis including trends and seasonal. Interpretation of statistical inferences regarding agricultural data.