Advanced Financial Management
Fall, Summer. 4(4-0)
Survey of management of current and fixed assets, problems of capital budgeting, particularly those raised by rapidly expanding industries; of mergers, consolidations, reorganizations and the valuation problems in selling a going concern. Cases will be used and attention will be given to the current problems of financial management created by changing economic conditions.

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, expenses, and income.

Contemporary Accounting Theory II
Winter, Summer. 4(4-0)
Continuation of 800. An examination of problems arising 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.

Advanced Federal Tax Accounting
Winter, Spring. 4(4-0)
Advanced federal tax concepts, including taxation of corporations, partnerships, estates, and trusts. Gift and estate taxes.

Contemporary Auditing Theory
Spring. 4(4-0) MTA 802

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.

Management Programming and Control II
Winter. 5(5-0) 817.
Continuation of 817. Application of quantitative techniques in business decision making. Dynamic programming, network flow analysis, and goal programming in planning and control.

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.

Advanced Accounting Information Systems
Winter. 4(4-0) 421.
Application of general systems concepts to functional, accounting, operational, and related information requirements in business. Databases, real-time accounting and operating controls, integrated information systems. Case histories and case projects.

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

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

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 specific uses. Application of tools to determination of expenditure-revenue patterns and market potentials.

Management Accounting
Fall, Winter, Summer. 4(4-0) 893.
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.

Seminar in Insurance Problems
Spring. 4(4-0)
Analysis of insurance pricing 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.

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.

Financial Decision Making
Fall, Winter, Spring, Summer. 4(4-0) 888, 840 or concurrently; MGT 933.
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.

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

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.

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

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.

Seminar in Accounting Theory
Fall. 5(5-0)
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.

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

Seminar in Financial Management
Fall. 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.

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.

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

ADVERTISING

College of Communication Arts

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 campaign planning.

Advertising Management I
(400.) Fall, Winter, Spring, Summer. 4(3-2) 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.

Advertising Graphics and Production
Fall, Winter, Spring. 4(3-2) 205
Production problems in preparing material for magazines, direct mail, and newspapers. Print processes, color printing, advertising art and 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.

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, editing and business office supervision, law, finance, purchasing, and employee relations.

423. Retail Advertising and Promotion
Fall, Winter, Spring. 4(4-0) Juniors: 317; others: Juniors. Planning and preparation of retail advertising and promotion with emphasis on smaller retailers; practice in retail copy and layout; advertising media; research, outside project related to the student’s interest.

427. Principles of Public Relations
Fall, Winter, Spring, Summer. 3(2-0) 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 television commercials.

449. Advertising Management II
Fall, Winter, Spring. 4(2-3) 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.

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. Emphasis inquiry into the theory and process whereby consumer behavior is influenced by means of interpersonal and mass communication.

826. 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
Fall, Winter, 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.

500. 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.

555. Management of Advertising Information
Spring. 3(3-2) 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
Fall, Winter. 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
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.

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

909. 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.

AEROSPACE STUDIES

All University

041. Corps Training
Winter. 6(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. 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. Second-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.

212. Second-Year Basic
Spring. 1(1-1) 112. Exploration of future trends in development and employment of military power including astronautical 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.

319. First-Year Advanced
Spring. 3 credits. Study of national space effort. Study 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. 318. 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

AFRICAN LANGUAGES

See Linguistics and Oriental and African Languages