

806. Seminar in Taxation Practice

(AFA 806.) Spring, 1(1-0) May reenroll for a maximum of 2 credits. Program in Professional Accounting students or approval of department; ACC 401 or ACC 441, ACC 802.

Presentations on techniques, specific issues, and case studies by taxation professionals, faculty and graduate students.

811. Advanced Accounting Information Systems

(AFA 821., AFA 811.) Winter, 4(4-0) Program in Professional Accounting students or approval of department; ACC 421 or ACC 441.

Advanced file organization methods in constructing accounting information systems. Accounting implications of data base processing, on-line systems, and systems analysis and design.

812. Advanced Managerial Accounting

(AFA 820., AFA 812.) Fall, 4(4-0) Program in Professional Accounting students or approval of department; ACC 420 or ACC 442.

Concepts and rationale underlying managerial accounting methods. Alternative approaches to cost control, segment performance measurement, and transfer pricing. Budgetary philosophy, organization, and evaluation.

814. Auditing Issues

(AFA 810., AFA 814.) Winter, 4(4-0) Program in Professional Accounting students or approval of department; ACC 410 or ACC 444.

Statistical sampling and computer audit applications; auditors' legal responsibilities; audit risk analysis and judgements; extensions of the attest function; auditing theory development and research.

815. Contemporary Accounting Theory

(AFA 800., AFA 815.) Winter, 4(4-0) Program in Professional Accounting students or approval of department; ACC 445, F 1 871.

Theoretical accounting models; review of historical development of accounting thought. Nature and measurement of assets, liabilities, equity, revenue, expense, and income.

816. Contemporary Accounting Issues

(AFA 801., AFA 816.) Spring, 4(4-0) Program in Professional Accounting students or approval of department; ACC 815.

Examination of current corporate financial reporting practices and problem areas.

817. Quantitative Applications in Accounting and Finance

(AFA 817.) Winter, 4(4-0) MGT 833. Interdepartmental with and administered by the Department of Finance and Insurance.

Application of quantitative techniques to accounting, finance, and control activities, especially involving the data requirements of managerial decision models.

818. Research Techniques in Accounting and Finance

(AFA 818.) Spring, 4(4-0) MTH 113, STT 423. Interdepartmental with the Department of Finance and Insurance.

Properties of time series in accounting and finance with emphasis on ARIMA model and transfer-function model development. Applications and potential research areas.

839. Accounting Concepts and Processes

(AFA 839.) 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

(AFA 840.) Fall, Winter, Spring, Summer, 4(4-0) ACC 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.

890. Special Problems

(AFA 890.) Fall, Winter, Spring, Summer, 1 to 4 credits. May reenroll for a maximum of 8 credits. Approval of department.

900. Seminar in Accounting Theory

(AFA 900.) Fall, 4(4-0)

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

901. Seminar in Management Accounting

(AFA 901.) Winter, 4(4-0)

Research on the use of accounting information by managers and on the impact of accounting information on managerial decision making.

902. Seminar in Accounting Research

(AFA 902.) Spring, 1 to 4 credits. May reenroll for a maximum of 6 credits if different topics are taken. Doctoral students.

Research and research methodology in special accounting topics such as information economics, information systems, auditing, taxation, and behavioral accounting.

999. Doctoral Dissertation Research

(AFA 999.) Fall, Winter, Spring, Summer. Variable credit. Approval of department.

ADVERTISING ADV

College of Communication Arts and Sciences

205. Principles of Advertising

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

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.

317. Advertising Creative Strategy and Execution

Fall, Winter, Spring, Summer, 4(3-2) MTA 300 or concurrently, ADV 205, JRN 201.

Process of making strategic and tactical creative decisions. Numerous writing assignments related to developing creative strategy, visualization techniques, basic copy structures, lifestyle advertising, conveying advertiser and brand images.

321. Advertising Graphics and Production

Fall, Winter, Spring, 4(3-2) ADV 317.

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

323. Consumer Behavior

Fall, Winter, Spring, Summer, 4(4-0) MTA 300 or concurrently, ADV 205, PSY 170, SOC 241.

Acquiring, analyzing, and interpreting consumer information for advertising decisions, including: situation analysis, market and audience analysis, setting objectives, message and media decisions, advertising evaluation.

327. Principles of Public Relations

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

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.

346. Advertising Media Planning and Strategy

(446.) Fall, Winter, Spring, Summer, 4(4-0) ADV 317, ADV 323, MTA 301, MTH 110, CPS 115.

Planning, execution and control of advertising media programs. Fundamental characteristics of the media. Buying and selling process, and techniques and methods used in media planning process.

417. Advanced Advertising Creative Strategy and Execution

Fall, Winter, Spring, 4(3-2) May reenroll for a maximum of 8 credits. ADV 317.

Numerous writing assignments related to developing creative strategies, developing and coordinating messages for different media, presenting and explaining creative executions, structuring copy emphasizing narrative techniques, techniques of visualization.

423. Retail Advertising and Promotion

Fall, Winter, Spring, 4(4-0) Majors: ADV 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) ADV 205.

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

445. Sales Promotion Management

Fall, Winter, 4(4-0) ADV 460 or concurrently.

Sales promotion techniques and the planning, implementation, evaluation and legal implications of appropriate strategies in consumer and trade markets. Emphasis on the coordination of sales promotion with the advertising program.

460. Advertising Management

(306.) Fall, Winter, Spring, Summer, 4(4-0) ADV 346, MTA 301.

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

**Descriptions — Advertising
of
Courses**

- 465. Advertising and Social Responsibility**
Winter, Spring, Summer. 4(4-0) 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) ADV 323, ADV 346.
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.
- 486. Advertising Campaigns**
Winter, Spring, Summer. 4(4-0) ADV 346, ADV 475.
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.
- 499. Individual Projects**
Fall, Winter, Spring, Summer. 1 to 6 credits. May reenroll for a maximum of 12 credits. 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**
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.
- 831. Media Research I**
Fall. 4(4-0) Approval of department. Interdepartmental with and administered by the Department of Telecommunication.
Survey and experimental research designs and their relationship to mass media problems. Applied mass media research, audience research, consumer studies, mass media message research.
- 832. Media Research II**
Winter. 4(4-0) TC 831. Interdepartmental with and administered by the Department of Telecommunication.
Data analysis techniques and presentation of mass media research data. Models for the study of mass media research problems.
- 846. Management of Media Programs**
Spring. 4(4-0)
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**
Fall. 4(4-0) Approval of department.
Purposes and principles of audience analysis to develop solutions to public relations problems.

- 858. Management of Advertising Information**
Spring. 4(4-0) ADV 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**
Spring. 4(4-0) Approval of department.
Theory and scientific evidence relevant to the process and effect of advertising on individuals and on the socio-economic system. Social responsibilities of advertising and advertising regulation.
- 870. International Advertising**
Summer. 4(4-0) ADV 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. 1 to 6 credits. May reenroll for a maximum of 24 credits. Approval of department.
- 899. Master's Thesis Research**
Fall, Winter, Spring, Summer. Variable credit. Approval of department.
- 931. Mass Media and the First Amendment**
Fall. 4(4-0) Advanced graduate students. Interdepartmental with the School of Journalism and the Department of Telecommunication. Administered by the School of Journalism.
First amendment rights and the mass media. Analysis in depth of past and present public policy in areas of confrontation over guaranteed rights of freedom of expression.
- 965. Economics of the Mass Media**
Spring. 4(4-0) Approval of department.
Economic theory and analysis relevant to mass media. Economic structure of the media and advertising. Conditions of competition among media and within related industries. Economic performance of media and advertising.
- 990. Independent Study**
Fall, Winter, Spring, Summer. 3 to 12 credits. May reenroll for a maximum of 12 credits. Approval of department.
Independent study of advanced theory, research and history of advertising thought.
- AEROSPACE STUDIES A S**
- Office of the Provost**
- 041. Leadership Laboratory**
Fall, Winter, Spring. 0(0-1) Approval of department. Open only to students who are not enrolled in any other Aerospace Studies course.
Basic concepts of leadership and the role of an Air Force officer; leadership development through practical experience.

- 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)
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)
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. The Development and Employment of Aerospace Forces**
Fall. 1(1-1)
Development of flight from our first efforts to the present. Employment of aerospace forces in war and peace.
- 211. The Development and Employment of Aerospace Forces**
Winter. 1(1-1)
Continuation of A S 210.
- 212. The Development and Employment of Aerospace Forces**
Spring. 1(1-1)
Continuation of A S 211.
- 320. U.S. Air Force Communication and Management**
Fall. 3(3-1)
Application of communication and management skills for Air Force officers.
- 321. Concepts of U.S. Air Force Leadership**
Winter. 3(3-1)
Leadership theory, functions, and practices. Applications of leadership concepts by junior officers.
- 322. U.S. Air Force Management and Leadership**
Spring. 3(3-1)
Traditional Air Force management functions and current practices. Emphasizes need for leadership and professionalism in modern officer corps.
- 420. The Military and American Society**
Fall. 3(3-1)
Role of the professional officer in a democratic society; socialization process within the Armed Services; political economic and social constraints upon the national defense structure.
- 421. Strategy and the Management of Conflict**
Winter. 3(3-1)
The formation and implementation of defense policy and strategy. The bureaucratic interplay and impact of nuclear technology. An investigation of limited and insurgency warfare.