401. Federal Income Tax Accounting I
(ACC 401) Fall, Winter. 4(4-0) ACC 300 and ACC 301; Seniors. Cannot receive credit in both ACC 401 and ACC 440.
Basic concepts; applicable to all taxpayers, of tax management, exempt incomes, nondeductible items, corporate distributions, amortization, periodic compounding of income, realization and recognition of incomes and deductions.

402. Federal Income Tax Accounting II
(ACC 402) Winter, Spring. 4(4-0) ACC 401. Advanced federal tax concepts, including taxation of individuals, partnerships, trusts and estates, corporations. Gift and estate taxes.

410. Auditing
(ACC 410) Fall, Winter, Spring. 4(4-0) ACC 300, CFS 115, MTA 317. Cannot receive credit in both ACC 410 and ACC 444. Functions of financial and operational audits and auditors' reports; audit evidence and techniques; internal control review and evaluation; applications of statistics; audits of EDP systems; auditors' ethical and legal responsibilities; applications of selected topics in public and private sector audits.

420. Managerial Cost Analysis
(ACC 420) Winter. Summer, 4(4-0) ACC 303. Cannot receive credit in both ACC 420 and ACC 442. Functional uses of accounting in management of the firm. Profit center and cost center performance measurements; administrative and distribution cost control; operating and program budgets; cost analysis models.

421. Accounting Information Systems
(ACC 421) Fall, Spring, 4(4-0) ACC 303 or approval of department. Cannot receive credit in both ACC 420 and ACC 442. Planning and operation of accounting systems; flowcharting of financial and cost data movement; special attention to accounting applications for commercially available electronic computing systems.

430. Advanced Accounting
(ACC 430) Spring. 4(4-0) ACC 306, ACC 301. Cannot receive credit in both ACC 430 and ACC 445. Partnerships; home office and branch; parent and subsidiary companies; business combinations; diversified companies and their subsidiaries; governmental funds; principal and income on estates and trusts.

434. Elements of Governmental/Fund Accounting
Winter. 1(1-0) ACC 301. Brief coverage of governmental/fund accounting.

440. Federal Tax Accounting
(ACC 440) Fall. 4(4-0) Program in Professional Accounting students or approval of department; ACC 301. Cannot receive credit for both ACC 401 and ACC 440. Federal income taxation of individuals and corporations. Considers gross income, deductions, tax computations, and credits. Integration of financial and tax accounting.

441. Computerized Information Systems
(ACC 441) Spring. 4(4-0) Program in Professional Accounting students or approval of department; ACC 300 is concurrently; cannot receive credit for both ACC 451 and ACC 441. Hardware and software are elements needed to support accounting information systems. Systems flowcharting; internal controls in a computerized environment; development and use of accounting information in business application areas.

442. Management Uses of Accounting Data
(ACC 442) Winter. 4(4-0) Program in Professional Accounting students or approval of department; ACC 303, MTA 317, MTH 112; cannot receive credit for ACC 420 and ACC 442. Advanced topics in cost accounting; responsibility accounting and planning systems; performance measurement and cost control and controls.

444. Auditing Theory
(ACC 444) Fall. 4(4-0) Program in Professional Accounting students or approval of department; ACC 301, ACC 441; MTA 317; cannot receive credit for ACC 410 and ACC 444. Financial auditing purposes and approaches; the public accounting profession; audit evidence and techniques; interval control review and evaluation; auditing selected financial statement topics; audit reports.

445. Advanced Financial Accounting
(ACC 445) Spring. 4(4-0) Program in Professional Accounting students or approval of department; ACC 301; cannot receive credit for ACC 430 and ACC 445. Accounting for consolidated corporate units; partnership and governmental organizations; reporting requirements under the SEC and other regulatory agencies.

468. Field Studies
(ACC 468) Fall, Winter, Spring, Summer. 1 credit. May receive for a maximum of 2 credits. 18-27 credits in Accounting, approval of department 4 weeks prior to enrollment. Not open to graduating Seniors. Internship in public or industrial accounting.

495. Special Problems
(ACC 495) Fall, Winter, Spring. 1 to 4 credits. Senior accounting major, approval of department. Independent study of special topics in accounting, finance or insurance.

502. Federal Tax Research and the Taxation of Partnerships
(ACC 502) Spring. 4(4-0) Program in Professional Accounting students or approval of department; ACC 301. Tax research methodology. Taxation of partnerships.

803. Taxation of Corporations
(ACC 803) Fall. 4(4-0) Program in Professional Accounting students or approval of department; ACC 401 or ACC 440. Taxation of partnerships and corporations: formation, operation, distributions, dissolutions, reorganization, return preparation.
804. Taxation of Decedents, Trusts, Estates, and Gifts—Estate Planning
(AFA 804.) Winter, 4(4-0) Program in Professional Accounting students or approval of department; ACC 440.
Federal income taxation of decedents, trusts and estates; federal gift tax; federal estate tax; social security taxes and benefits, Michigan inheritance tax, estate planning.

805. Special Topics in Taxation
(AFA 805.) Spring, 4(4-0) Program in Professional Accounting students or approval of department; ACC 440 or ACC 440.
Problems of specially taxed organizations and specially taxed situations including taxation of exempt organizations, international operations, financial institutions, and affiliated corporations.

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

811. Advanced Accounting Information Systems
(AFA 811.) Winter, 4(4-0) Program in Professional Accounting students or approval of department; ACC 422 or ACC 442.
Advanced file organization methods in constructing accounting information systems, accounting implications of data base processing, on-line systems, and systems analysts 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.

814. Auditing Issues
(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; auditor's legal responsibilities; audit risk analysis and judgments; extensions of the attest function; auditing theory development and research.

815. Contemporary Accounting Theory
(AFA 806, AFA 815.) Winter, 4(4-0) Program in Professional Accounting students or approval of department; ACC 445. F 1-4.

816. Contemporary Accounting Issues
(AFA 801, AFA 816.) Spring, 4(4-0) Program in Professional Accounting students or approval of department; ACC 415.
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 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.

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

890. Special Problems
(AFA 890.) Fall, Winter, 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 requirements, 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

Advertising—Descriptions of Courses

205. Principles of Advertising
Fall, Winter, Spring, Summer. 4(4-0)
Sophomores.
Comprehensive survey of basic principles and practices of advertising in 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 305, JRN 301.
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 217.
Production problems in preparing material for magazines, direct mail, and newspapers. Printing processes, color printing, advertising art, paper and its uses, brochure 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)

346. Advertising Media Planning and Strategy
(AFA 346.) Fall, Winter, Spring, Summer. 4(4-0) ADV 217, 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.

421. Computer Assisted Advertising Production
Fall. 4(3-2) ADV 346.
Computer assisted video, audio, print and graphics production techniques and their use in advertising and public relations creative and campaign presentations.