ACCOUNTING
College of Business and Graduate School of Business Administration

200H. Honors Work
Fall, Winter, Spring. 1 to 10 credits.
Semi-independent study covering content of ACC 201 or 202, for Honors College students or others with a 3.50 grade-point average; or independent research on selected accounting topics.

201. Principles of Accounting
Fall, Winter, Spring, Summer. 3(5-0)
Sophomores or approval of department.
Study of fundamental principles applicable to the accounting cycle, asset valuation, income determination, financial reporting, basic business taxes, and owner's equity.

202. Principles of Accounting
Fall, Winter, Spring, Summer. 5(5-0)
ACC 201.
Management uses of accounting data for decision making; analysis, budgeting and control of business costs with emphasis on manufacturing costs; accounting for cash and working capital flows; effects of sales volume and income taxes on business decisions.

230. Survey of Accounting Concepts
Fall, Winter, Spring. 4(4-0) Not open to majors in the College of Business.
Basic approach to accounting concepts underlying income determination, asset valuation, and managerial planning and control. Interpretation of financial statements, and development of costing techniques and budgets.

300. Intermediate Accounting: Assets
Fall, Winter, Spring, Summer. 4(4-0)
ACC 202, Juniors.
The environment of financial reporting in the private and public sector. Examination at the professional level of problems in the definition and evaluation of assets and determination of periodic net income. Earnings per share, account changes, price level accounting, fair value accounting.

301. Intermediate Accounting: Equities
Fall, Winter, Spring, Summer. 4(4-0)
ACC 202, Juniors.
Examination at the professional level of problems in the definition and valuation of liabilities and stockholders' equity. Leases, pension liabilities, income tax allocation, actuarial applications in debt measurement, funds statements.

303. Cost Accounting
Fall, Winter, Spring, Summer. 4(4-0)
ACC 202.
Product costing, production process, cost controls, standard costing, variance analysis, contributions accounting, budgeting, responsibility accounting, and use of accounting data in various decision making environments.

333. Elements of Tax Accounting
Fall, Winter. 4(4-0) ACC 202. Not open to Accounting majors.
Nonprofessional approach to basic concepts of income taxation applicable to individual taxpayers and small business firms.

401. Federal Income Tax Accounting I
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 computation of income, realization and recognition of incomes and deductions.

402. Federal Income Tax Accounting II
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
Fall, Winter. 4(4-0) ACC 300, CPS 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
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 measurement, Administrative and distributive cost control. Operating and program budgets, cost analysis models.

421. Accounting Information Systems
Fall, Spring. 4(4-0) ACC 303 or approval of department. Cannot receive credit in both ACC 421 and ACC 441.
Planning and operation of accounting systems, flow charting of financial and cost data movement; special attention to accounting applications of commercially available electronic computing systems.

430. Advanced Accounting
Spring, Summer. 4(4-0) ACC 300, 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
Fall, Winter. 4(4-0) Program in Professional Accounting students or approval of department. ACC 300, ACC 301. Cannot receive credit for both ACC 401 and ACC 440.

441. Computerized Information Systems
Spring. 4(4-0) Program in Professional Accounting students or approval of department; CPS 309 or concurrently; cannot receive credit for both ACC 421 and ACC 441.
Hardware and software 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
Winter. 4(4-0) Program in Professional Accounting students or approval of department; ACC 303, MTA 317, MTH 112; cannot receive credit for ACC 430 and ACC 442.
Advanced topics in cost accounting; responsibility accounting and planning systems; performance measurement and cost control and controls.

444. Auditing Theory
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.

468. Field Studies
Fall, Winter, Spring, Summer. 1 credit. May enroll 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
Fall, Winter, Spring, Summer. 1 to 4 credits. Senior accounting major, approval of department.
Independent study of special topics in accounting, finance or insurance.

802. Federal Tax Research and the Taxation of Partnerships
Fall, Winter. 4(4-0) Program in Professional Accounting students or approval of department. ACC 401 or ACC 440.
Tax research methodology. Taxation of partnerships.

803. Taxation of Corporations
Fall, Winter. 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
Fall, Winter. 4(4-0) Program in Professional Accounting students or approval of department. ACC 401 or ACC 440.
Federal income taxation of deceased, trusts and estates; federal gift tax; federal estate tax; social security taxes and benefits, Michigan inheritance tax, estate planning.
805. Special Topics in Taxation
Spring. 4(4-0) Program in Professional Accounting students or approval of department; ACC 401 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
Spring. 3(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 402.
Presentations on techniques, specific issues, and case studies by taxation professionals, faculty and graduate students.

814. Auditing Issues
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 audit function; auditing theory development and research.

815. Contemporary Accounting Theory
Winter. 4(4-0) Program in Professional Accounting students or approval of department; ACC 445, 451.

816. Contemporary Accounting Issues
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
Winter. 4(4-0) MGT 353. Interdepartmental course 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
Spring. 4(4-0) MTH 113, 213. 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.

819. Advanced Financial Accounting
(ACC 445.) Spring. 4(4-0) Program in Professional Accounting students or approval of department; ACC 201; 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.

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. 4(4-0) ACC 829.

842. Advanced Managerial Accounting
(ACC 812.) Fall. 4(4-0) Program in Professional Accounting students or approval of department; ACC 441.
Applications of advanced accounting principles and techniques to current managerial problems. Application package review including general ledgers and other accounting software; application development tools for microcomputer-based accounting systems; integration of user-programmed features with general purpose accounting software.

852. Design and Use of Small Accounting Systems
Fall. 4(4-0) Program in Professional Accounting students or approval of department; ACC 441.
Design and use of small accounting systems for small entities. Application of accounting information systems to the management control function.

853. Advanced Accounting Information Systems
(ACC 811.) Winter. 4(4-0) Program in Professional Accounting students or approval of department; ACC 822.
Advanced file organization methods in constructing accounting information systems. Accounting implications of data base processing, on-line systems, and systems analysis and design.

854. Concepts and Policies in Accounting Information Systems
Spring. 4(4-0) Program in Professional Accounting students or approval of department; ACC 822.
Enterprise-wide accounting information system analysis techniques; policy issues of AIS implementation; team project of AIS implementation; presentations by information systems practitioners.

890. Special Problems
Fall, Winter, Spring. Summer. 1 to 4 credits. May reenroll for a maximum of 5 credits. Approval of department.

900. Seminar in Accounting Theory
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
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
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
Fall, Winter, Spring. Summer. Variable credit. Approval of department.

ADVERTISING
ADV

College of Communication Arts and Sciences

205. Principles of Advertising
Fall, Winter, Spring. 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. 4(4-0) 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 structure, lifestyle advertising, conveying advertiser and brand images.

321. Advertising Graphics and Production
Fall, Winter, Spring. 3(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. 4(4-0) MTA 300 or concurrently, ADV 205, PSY 270, 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. 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
Fall, Winter, Spring. 4(4-0) ADV 317, ADV 323, MTA 301, MTH 110, CPS 142.
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.