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<th>Course Code</th>
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<td>ACC 321</td>
<td>Accounting Information Systems</td>
<td>Planning and operation of accounting systems, flowcharting of financial and cost data movement.</td>
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<td>ACC 333</td>
<td>Elements of Tax Accounting</td>
<td>Basic concepts of income taxation applicable to individual taxpayers.</td>
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<td>Federal Income Tax Accounting I</td>
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<td>ACC 420</td>
<td>Auditing</td>
<td>Functions of financial and operational audits and auditors' responsibilities.</td>
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**Descriptions — Accounting of Courses**

**ACCOUNTING**

**College of Business and Graduate School of Business Administration**

**200H. Independent Study**

- **Fall, Winter, Spring, 1 to 10 credits.**

  Independent research on selected accounting topics.

**201. Principles of Accounting**

- **Fall, Winter, Spring, Summer. 5(5-0) Sophomores.**

  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) Sophomores.**

  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 decision making.

**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.

**251H. Honors Accounting Principles**

- **Fall, Winter, Spring, 5 to 10 credits.**

  Honors College students or 3.50 grade-point average; Sophomores.

  Semi-independent accelerated study of accounting principles (covering the content of ACC 201 and ACC 202).

**300. Intermediate Accounting: Assets**

- **Fall, Winter, Spring. 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. 4(4-0) ACC 300, 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, 4(4-0) ACC 202.**

  Product costing, production process, cost controls, standard costing, variance analysis, contribution accounting, budgeting, responsibility accounting, and use of accounting data in various decision making environments.

**321. Accounting Information Systems**

- **ACC 421. Fall, Winter, Spring. 4(4-0) ACC 300, Cannot receive credit in both ACC 321 and ACC 441.**

  Planning and operation of accounting systems, flowcharting of financial and cost data movement; special attention to accounting applications of commercially available electronic computing systems.

**333. Elements of Tax Accounting**

- **Fall, Winter, 4(4-0) ACC 201. 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, Sophomores.**

  Basic concepts applicable to all taxpayers, of tax management, exempt income, nontaxable items, corporate distributions, amortization, periodic income measurement 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, Spring. 4(4-0) ACC 321, CPS 115, MTA 317.**

  Functions of financial and operational audits and auditors' responsibilities; 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 422. Rebating of minority and cost center performance measurement, administrative and distribution cost control. Operating and program budgets, cost analysis models.

**430. Advanced Accounting**

- **Fall, Spring, Summer. 4(4-0) ACC 300, ACC 301. Cannot receive credit in both ACC 430 and ACC 445.**

  Reporting by business combinations and diversified companies; consolidation of financial statements; partnerships; governmental and not-for-profit unit accounting, foreign currency transactions and subsidiaries.

**440. Elements of Governmental/Fund Accounting**

- **Winter. 1(1-0) ACC 301.**

  Brief coverage of governmental/fund accounting.

**441. Computerized Information Systems**

- **Spring. 4(4-0) Program in Professional Accounting students or approval of department; ACC 300, ACC 301. Cannot receive credit for both ACC 441 and ACC 445.**


**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 420 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; internal 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.**

  Intership in public or industrial accounting.

**469. Special Problems**

- **Fall, Winter, Spring, Summer. 1 to 4 credits. May enroll for a maximum of 4 credits. Senior accounting major, approval of department.**

  Independent study of special topics in accounting.

**801. Tax Research Methodology**

- **Fall. 4(4-0) Program in Professional Accounting students or approval of department; ACC 401 or ACC 440.**

  Tax research methodology. Taxation of partnerships.

**802. Federal Tax Research and the Taxation of Corporations**

- **Fall, Winter, Spring, Summer. 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**

- **Winter. 4(4-0) Program in Professional Accounting students or approval of department; ACC 401 or 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**

- **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.
814. Auditing Issues
Winter, 4(4-0) Program in Professional Accounting students or approval of department; ACC 418 or ACC 444.
Statistical sampling and computer audit applications; auditors' 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 819. F, S 81.

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. Financial Decision Models
Winter, 4(4-0) ACC 839, F, S 88.
Interdepartmental course with and administered by the Department of Finance and Insurance. Development and application of computerized financial models in finance, accounting, and control activities. Use of financial planning software on personal and mainframe computers. Emphasis on models in case analysis.

818. 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.

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

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

821. Advanced Managerial Accounting
(ACC 815.) Fall, 4(4-0) Program in Professional Accounting students or approval of department; ACC 383. CDR, 442.

822. Design and Use of Small Accounting Systems
Fall, 4(4-0) Program in Professional Accounting students or approval of department; ACC 441.
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.

823. Advanced Accounting Information Systems
Winter, 4(4-0) Program in Professional Accounting students or approval of department; ACC 852.
Advanced file organization methods in constructing accounting information systems. Accounting implications of data base processing, on-line systems, and systems analysis and design.

824. Concepts and Policies in Accounting Information Systems
Spring, 4(4-0) Program in Professional Accounting students or approval of department; ACC 852.
Enterprise-wide accounting information systems, analysis techniques; policy issues of AIS implementation; development of AIS implementation; presentations by information systems practitioners.

825. Special Problems
Fall, Winter, Spring, Summer. 1 to 4 credits. May reenroll for a maximum of 6 credits. Approval of department.

826. Seminar in Accounting Theory
Fall, 4(4-0)
Theory construction and verification. Alternative approaches to structuring accounting theories. Formulation of research projects in accounting.

827. 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.

828. 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.

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

ADVERTISING

College of Communication Arts and Sciences

205. Principles of Advertising
Fall, Winter, Spring, Summer, 4(4-0)
Sophomore.
Comprehensive survey of basic principles and practices of advertising in its relation to our economy, 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.

211. Advertising Creative Strategy and Execution
Fall, Winter, Spring, Summer, 4(3-2)
MTA 300 or concurrent ADV 365, PN 281.
Process of making strategic and tactical creative decisions. Numerous writing assignments related to developing creative strategy, visual design, and client presentation of ideas.

212. Advertising Graphics and Production
Fall, Winter, Spring, 4(3-2) ADV 317.
Production problems in preparing material for magazines, direct mail, and newspapers. Printing process; color printing; advertising art; and paper and its uses.

213. Consumer Behavior
Fall, Winter, Spring, Summer, 4(4-0)
MTA 300 or concurrently, ADV 205, PSY 170, SOC 241.
Acquiring, analyzing, and interpreting consumer behavior for advertising decisions. Using market research analysis, setting objectives, message planning, and media decisions.

214. Principles of Public Relations
Fall, Winter, Spring, Summer, 4(4-0)

215. Advertising Media Planning and Strategy
Fall, Winter, Spring, Summer, 4(4-0)
ADV 317, ADV 325, MTA 301, MTH 110, CPS 215.
Planning, execution, and control of advertising media programs. Fundamental characteristics of the media. Buying and selling procedures and techniques and methods used in media planning process.

216. Advertising/Public Relations Internship
Fall, Winter, Spring, Summer, 1 to 12 credits. May reenroll for a maximum of 24 credits. Major junior approval, approval of department.
Internship with advertiser or company in an advertising/public relations-related industry.

217. 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.

218. Computer Assisted Advertising Production
Fall, Winter, Spring, 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.

219. 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.