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)
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.

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, Summer. 4(4-0)
ACC 302, 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 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, fund statements.

303. Cost Accounting
Fall, Winter, Spring, Summer. 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, flow charting 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 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; Juniors. Cannot receive credit in both ACC 401 and ACC 440.
Basic concepts, applicable to all taxpayers, of tax management, exempted 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, Spring. 4(4-0) ACC 300, ACC 321, CPS 115, MTA 317.
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.

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; consolidations of financial statements; partnerships; governmental and not-for-profit entity accounting; foreign currency transactions and subsidiaries.

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

440. Federal Tax Accounting
Fall. 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.
Federal income taxation of individuals and corporations. Consider gross income, deductions, tax computations, and credits. Integration of financial and tax accounting.
805. Special Topics in Taxation
Spring, 4(4-0) Program in Professional Accounting students or approval of department; ACC 410 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, 1(1-0) May reenroll for a maximum of 2 credits. Program in Professional Accounting students or approval of department; ACC 410 or ACC 441, ACC 802.
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 judgements; extensions of the attest function; auditing theory development and research.

815. Contemporary Accounting Theory
Winter, 4(4-0) Program in Professional Accounting students or approval of department; ACC 410, F 1871.

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 1887.
Interdepartmental with and administered by the Department of Finance and Insurance.

819. Advanced Financial Accounting
(ACC 445.) Spring, 4(4-0) Program in Professional Accounting students or approval of department, ACC 410; 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, Summer. 4(4-0) ACC 839.

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

843. Advanced Accounting Information Systems
ACC 839; 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.

845. 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; 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 8 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 study.
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, 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. 4(4-0) MTA 300 or concurrently, ADV 205, FSY 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, 4(4-0)

346. Advertising Media Planning and Strategy
Fall, Winter, Spring, 4(4-0) ADV 317, ADV 323, MTA 301, MTH 110, CPS 185.
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.

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

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.