### ACCOUNTING

#### 823*.
**Database Accounting Systems**  
*Spring, 3(3-0)*  
P: ACC 822; Graduate or PPA Business Mba or Ppa  
Mba or Ppa  
Analysis, design, and implementation of database accounting systems; use of automated systems analysis tools; non-financial use of transaction processing data.  
Qp: ACC 852  
Qa: ACC 853

#### 824*.
**Accounting Data Communications**  
*Fall, 3(3-0)*  
P: ACC 825; Graduate or Ppa Business Mba or Ppa  
Mba or Ppa  
Methods of accounting data communication. Local and wide area networks. Network internal and external security. Groupware and e-mail applications. Design and implementation of local area networks.  
Qp: ACC 852  
Qa: ACC 890

#### 825*.
**Emerging Issues in Accounting**  
*Spring, 3(3-0)*  
P: ACC 824; Graduate or Ppa Business Mba or Ppa  
Mba or Ppa  
Executive information and decision support systems. Artificial intelligence and expert systems. Knowledge acquisition and representation. Integration of accounting information systems, decision support systems, and expert systems.  
Qp: ACC 853  
Qa: ACC 854

#### 830*.
**Tax Research**  
*Fall, 3(3-0)*  
P: ACC 430 or ACC 439; Graduate or Ppa Business Mba or Ppa  
Mba or Ppa  
Tax research, writing, and presentation techniques. Practice and procedure.  
Qp: ACC 440 ORACC 401  
Qa: ACC 802

#### 833*.
**Federal Income Taxation of Corporations and Shareholders**  
*Fall, 3(3-0)*  
P: ACC 431 or ACC 439; Graduate or Ppa Business Mba or Ppa  
Mba or Ppa  
Federal income taxation of corporations and shareholders, including federal income tax liability, distributions, formation, liquidation, and reorganization.  
Qp: ACC 401 ORACC 440  
Qa: ACC 803

#### 834*.
**Taxes of Gifts, Trusts, and Estates**  
*Spring, 3(3-0)*  
P: ACC 431 or ACC 439; Graduate or Ppa Business Mba or Ppa  
Mba or Ppa  
Income taxation of trusts and estates and their beneficiaries and transfer taxes applied to gifts and transfers at death.  
Qp: ACC 401 ORACC 440  
Qa: ACC 804

#### 835*.
**Emerging Issues in Taxation**  
*Spring of even-numbered years, 3(3-0)*  
P: ACC 431 or ACC 439; Graduate or Ppa Business Mba or Ppa  
Mba or Ppa  
Topics of current importance in taxation.  
Qp: ACC 401 ORACC 440  
Qa: ACC 805

#### 836*.
**U.S. Taxation of Multinational Transactions**  
*Spring, 3(3-0)*  
P: ACC 431 or ACC 439; ACC 433; Graduate or Ppa Business Mba or Ppa  
Mba or Ppa  
Federal income taxation of transactions outside the U.S. by U.S. persons and of investment in the U.S. by foreign persons.  
Qp: ACC 401 ORACC 440 ACC 803  
Qa: ACC 806

#### 840*.
**Managerial Accounting**  
*Fall, Spring, Summer, 3(3-0)*  
P: ACC 800 or equivalent; Graduate or Ppa Business Accounting for managerial planning and control. Cost estimation; cost analysis for short- and long-run planning decisions; cost analysis for performance evaluation; cost allocation.  
Qp: ACC 839  
Qa: ACC 840

#### 841*.
**Managerial Accounting Analysis**  
*Fall, 3(3-0)*  
P: ACC 841 or ACC 840; MTA 317; Graduate or Ppa Business Mba or Ppa  
Mba or Ppa  
Functional uses of accounting in management of the firm. Investment, profit and cost center, and performance measurement issues. Cost analysis including quality, production processes and strategic management.  
Qp: ACC 803 MTA 317  
Qa: ACC 844 ACC 840

#### 842*.
**Advanced Managerial Accounting**  
*Spring, 3(3-0)*  
P: ACC 841; Graduate or Ppa Business Mba or Ppa  
Mba or Ppa  
Qp: ACC 840 ORACC 442  
Qa: ACC 842

#### 844*.
**International Managerial Accounting**  
*Fall of odd-numbered years, 3(3-0)*  
P: ACC 840 or ACC 341; Graduate or Ppa Business Mba or Ppa  
Mba or Ppa  
Managerial accounting systems for global business, accounting organizational design, performance evaluation, pricing, control, and cost allocation.  
Qp: ACC 840 ORACC 303

#### 850*.
**Integrative Perspective on Accounting Issues**  
*Spring, 3(3-0)*  
P: ACC 321; ACC 341 or concarr; ACC 419 or ACC 441; ACC 439 or ACC 431; Graduate or Ppa Business Mba or Ppa  
Mba or Ppa  
Synthesis of auditing, information systems and financial, managerial, and taxation accounting concepts through analysis and application in business situations. Accountants' responsibilities, ethics, and functions in organizations and society.  
Qp: ACC 440 ACC 852 ACC 850 ACC 444

#### 850*.
**Special Problems**  
*Fall, Spring, Summer, 1 to 3 credits. May enroll for a maximum of 6 credits.  
Q: Graduate or Ppa Business Ppa Approval of Department  
Graduate level independent study in special topics in accounting.  
Qp: ACC 850

#### 851*.
**Introduction to Accounting Research**  
*Spring, 3(3-0)*  
P: Doctoral students Business  
Doctoral students Business  
The scientific method in accounting. Accounting research in taxation, auditing, information systems, managerial and financial accounting.  
Qa: ACC 890

#### 852*.
**Accounting Research Seminar I**  
*Fall, 3(3-0)*  
P: Doctoral students Business  
The value of accounting information to external users. Research and research methodologies in accounting topics such as securities markets, earnings management and external monitoring which includes audit and regulation effects.  
Qa: ACC 890

#### 853*.
**Accounting Research Seminar II**  
*Spring, 3(3-0)*  
P: Doctoral students Business  
The value of accounting information to internal users. Research and research methodologies in accounting topics including expert judgments, demand for information systems, the theory of property rights, demand for internal monitoring and regulation.  
Qa: ACC 891

#### 914*.
**Research Topics in Accounting**  
*Fall, Spring, Summer, 2 to 8 credits in increments of 2 credits. May enroll for a maximum of 8 credits.  
P: ACC 913, ACC 912; Doctoral students  
Doctoral students Business Accounting  
In-depth study of research issues and methodologies in specialized accounting areas.  
Qp: ACC 901  
Qa: ACC 902

#### 999*.
**Doctoral Dissertation Research**  
*Fall, Spring, Summer, 1 to 24 credits. May enroll for a maximum of 24 credits.  
R: Doctoral students Business Accounting  
Qa: ACC 999

#### 801*.
**Accounting and Financial Concepts (AMP)**  
*Fall, 1(1-0)*  
P: Masters Business MBA (Advanced Mgmt Pgm [23 60] only) Students in Advanced Management Program only  
Financial statement relationships and analysis, cash flow and working capital measurement and analysis, and contemporary financial reporting issues.

#### 811*.
**Managerial Accounting (AMP)**  
*Fall, 3(3-0)*  
P: ACC 801 (AMP); R: Masters Business MBA (Advanced Mgmt Pgm [23 60] only)  
Use of accounting data for planning, performance evaluation, control, costing and pricing, and relevant revenue and cost decision making.  
Qa: ACC 840

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**ADVANCED MANAGEMENT PROGRAM**

#### EC

#### 841A*.
**Managerial Economics and Public Policy (AMP)**  
*Fall, 3(3-0)*  
P: Masters of Business Administration Business Administration  
Masters of Business Administration Business Administration  
2360 Students in the Advanced Management Program only  
Analysis of the firm, demand and revenues, optimal production, cost minimization, supply, profitability, and pricing. Competitive forces and public policies in the firm's regional and international markets.  
Qa: EC 803

#### 851A*.
**Macroeconomics (AMP)**  
*Spring, 3(3-0)*  
P: Masters of Business Administration Business Administration  
Masters of Business Administration Business Administration  
2360 Advanced Management Program students only  
Qa: EC 804

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**ADVANCED MANAGEMENT PROGRAM**

#### FI

#### 821*.
**Financial Management (AMP)**  
*Spring, 3(3-0)*  
P: ACC 811 (AMP); R: Masters of Business Administration Business Administration  
Masters of Business Administration Business Administration  
93 60 AMP students only  
Qa: FI 899

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ADVANCED MANAGEMENT PROGRAM  

5850. Business Legal Environment (AMP)  
Fall, 3(2-0)  
R: Masters Business Business Administration 23-60 Advanced Management Program Students Only  
Critical examination of the environment in which business operates. Analysis of the component elements of the legal environment of business and the structural framework which law functions.  
QA: GBL 890

ADVANCED MANAGEMENT PROGRAM  

5890. Business as an Institution (AMP)  
Fall, 1(1-0)  
R: Masters Business Business Administration 23-60 Students in the Advanced Management Program only  
Business viewed as an institution. Institutional control of the business enterprise, institutional goals, requisite positioning of the firm in the marketplace, and the ethical foundations of business.  
QA: GBL 890

815A. Organization Design and the Management of Change (AMP)  
Fall, 3(2-0)  
P: MGT 806 (AMP) R: Masters Business Business Administration 23-60 Students in the Advanced Management Program only  
Alternative methods of organization; dividing tasks and coordinating divided parts. Contemporary strategies for implementing new organizational forms and for changing strategies in general.  
QA: GBL 890

8230. Operations Management (AMP)  
Spring, 3(3-2)  
R: Masters Business Business Administration 23-60 Students in the Advanced Management Program only  
Strategic issues in manufacturing, operations, purchasing, and distribution, impact of business systems, productivity and profits, emphasis on competitive strategies in an international economy.  
QA: GBL 890

834A. Management in the Global Marketplace (AMP)  
Summer, 3(1-4)  
R: MBA Business Business Administration 23-60 Students in the Advanced Management Program only  
Global and globalizing industries. Economic, social, political, and cultural factors associated with patterns of trade and direct investment. Focus on various specific economic regions of the world.  
QA: GBL 890

ADVANCED MANAGEMENT PROGRAM  

8470. Decision Support Models (AMP)  
Fall, 3(3-0)  
R: Masters Business Business Administration 23-60 Advanced Management Program Students only  
Development and application of analytical models to support decision making. Topics include: multiple regression; linear optimization; decisions under uncertainty; forecasting.  
QA: GBL 890

8500. Contemporary Management Issues II  
Spring, 3(3-0)  
P: MGT 830 (AMP) R: Masters Business Administration Business Administration 23-60 Students in the Advanced Management Program only  
Series of intensive management retreats during the AMP first year. Emerging issues of consequences to business addressed in lectures, presentations from field experts, and in development of solutions.  
QA: GBL 890

8550. Labor and Management Relations (AMP)  
Spring, 3(2-0)  
R: Masters Business Business Administration 23-60 Advanced Management Program Students only  
Industrial relations in American union and management collective bargaining; compensation issues; grievance concepts and arbitration; resolving disputes, typical industrial relations problem areas.  
QA: GBL 890

8580. Applied Strategic Management (AMP)  
Spring, 3(3-0)  
R: Masters Business Business Administration 23-60 Advanced Management Program Students only  
Integration and application of previous course work to strategic management problems, from the general manager's perspective. Topics include environmental analysis, competitive strategies, and strategy formulation and implementation.  
QA: GBL 890

8300. Contemporary Management Issues I  
AMP 14-3  
R: Masters Business Business Administration 23-60 Students in the Advanced Management Program only  
Series of intensive management retreats during AMP first year. Emerging issues of consequences to business addressed in lectures and presentations from field experts and in development of solutions.  
QA: GBL 890

ADVISING  

205. Principles of Advertising  
Fall, Spring, Summer, 3(3-0)  
R: Not open to freshmen.  
Principles and practices of advertising in relation to economics, society, and mass communication.  
QA: ADV 205

227. Principles of Public Relations  
Fall, Spring, Summer, 3(3-2)  
P: Completion of freshman writing course.  
R: Not open to freshmen.  
Public relations practice in business, education, and government with emphasis on principles and writing for public relations.  
QA: ADV 327

317. Creative Strategy and Execution  
Fall, Spring, Summer, 3(3-2)  
P: ADV 205; JRN 205 or JRN 250; MTA or concurrently, R: Open only to Advertising majors.  
Creativity in advertising. Operation of agency creative departments and their relationship with other departments.  
QA: ADV 317

321. Advertising Graphics and Production  
Fall, Spring, 3(3-2)  
P: ADV 317, R: Open only to Advertising majors.  
Production of materials for magazine, direct mail, and newspapers using computer assisted production techniques.  
QA: ADV 321

346. Advertising Media Planning and Strategy  
Fall, Spring, Summer, 3(3-2)  
P: MTH 130 or MTH 131, ADV 205, CFS 150 or CFS 151, R: Open only to Advertising majors.  
Planning, execution, and control of advertising media programs. Fundamental characteristics of the media. Buying and selling process. Techniques and methods used in advertising media planning process.  
QA: ADV 205, CFS 150, MTH 110, R: ADV 346

417. Advanced Creative Strategy and Execution for Broadcast Media  
Fall, Spring, Summer, 3(3-2)  
P: ADV 345, R: Open only to Advertising majors.  
Advanced writing and production of advertising messages for radio and TV with emphasis on creative techniques, writing style, and production quality. Role of radio and TV advertising in advertising campaigns.  
QA: ADV 345

449. Direct Response Advertising and Promotion Management  
Spring, 3(3-2)  
P: ADV 346 or concurrently, R: Open only to Advertising majors.  
Planning, management, and evaluation of direct response advertising promotion strategies and their relationship to the overall advertising process.  
QA: ADV 345, ADV 445

465. Advertising and Social Responsibility  
Fall, Spring, Summer, 3(3-2)  
P: ADV 345, R: Open only to Advertising majors.  
Impact of advertising on society, the culture and the economy. Ethical systems as bases for evaluating advertising. Self-regulation, laws and government regulation of advertising. Stereotyping in advertising.  
QA: ADV 465

470. International Advertising  
Spring, 3(3-2)  
P: ADV 345, R: Open only to Advertising majors.  
Comparative analysis of cultures, economic systems, laws and legal systems, political conditions, societies and new technologies as a basis for decisions on international advertising.  
QA: ADV 470

473. Consumer Research and Advertising Planning  
Fall, Spring, Summer, 3(3-2)  
P: ADV 345, R: Open only to Advertising majors.  
Acquisition, analysis, and interpretation of consumer research information. Application of such information to the practice of advertising.  
QA: ADV 473

E-4  
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