ACCOUNTING

Department of Accounting
The Eli Broad College of Business and the Eli Broad Graduate School of Management

201. Principles of Financial Accounting
Fall, Spring, Summer. 3(3-0)
R: Not open to freshmen. Open only to students in the College of Business or in programs for which ACC 201 is a catalog-listed requirement. Not open to students with credit in ACC 251H.

Basic concepts of business financial structure. Transaction analysis, measurement and summarization. Interpretation and use of financial reports.

QA: ACC 201, ACC 251H

202. Principles of Management Accounting
Fall, Spring, Summer. 4(4-0)
P: ACC 201 R: Not open to freshmen. Open only to students in the College of Business or in programs for which ACC 202 is a catalog-listed requirement. Not open to students with credit in ACC 251H.

Management uses of accounting data for analysis, decision making, financial planning and control of organizational activities. Cash flow analysis and reports. Introduction to management information systems concepts.

QP: ACC 201 QA: ACC 202, ACC 251H

230. Survey of Accounting Concepts
Fall, Spring, Summer. 3(0-0)
R: Not open to freshmen. Open only to students in programs for which ACC 220 is a catalog-listed requirement. Not open to students with credit in ACC 201 or ACC 251H.

Business income and financial position measurement and reporting. Preparation of financial statements. Financial planning and decision making. Costing, budgeting, and management control systems.

QA: ACC 220, ACC 225

251H. Honors Accounting Principles
Fall. 7 Credits.
R: Open only to Honors College students. Not open to students with credit in ACC 201 or ACC 202.


QA: ACC 251H

300. Intermediate Financial Accounting I
Fall, Spring, Summer. 3(3-0)
P: ACC 202 or ACC 251H R: Open only to majors in Accounting, Professional Accounting, Finance, and General Business Law.

Theory and procedure for preparing financial statements. Accounting for inventory, plant assets, intangibles, current liabilities, bonds, and leases.

QP: ACC 200, ACC 251H, ACC 251H QA: ACC 300

301. Intermediate Financial Accounting II
Fall, Spring, Summer. 3(3-0)
P: ACC 300 R: Open only to majors in Accounting, Professional Accounting, and Finance.


QP: ACC 300 QA: ACC 301, ACC 430

308. Governmental and Not-for-Profit Accounting
Fall, Spring. 3(3-0)
P: ACC 300 R: Open only to majors in Accounting and Professional Accounting.

Financial and managerial accounting for governmental and other not-for-profit entities. Topics include general and special fund accounting, financial reporting, selected not-for-profit entities, and governmental budgeting.

QP: ACC 300 QA: ACC 434

321. Accounting Information Systems
Fall, Spring, Summer. 3(3-0)
P: ACC 300 or approval of department. CPS 100 or CPS 130. R: Open only to majors in Accounting and Professional Accounting. Approval of department required for Computer Science majors.

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.

QP: ACC 300, CPS 100, CPS 115 QA: ACC 321

341. Cost and Managerial Accounting
Fall, Spring, Summer. 3(3-0)
P: SIT 315, ACC 321, R: Open only to majors in Accounting, Finance, and Professional Accounting. Not open to students with credit in ACC 418.

Cost behavior and estimation. Cost analysis for planning and control decisions. Cost accumulation and allocation systems.

QP: ACC 321, SIT 315 QA: ACC 303

411. Auditing
Fall, Spring, Summer. 3(3-0)
P: ACC 321, ML 317 R: Open only to seniors and graduate students in Accounting and Professional Accounting. Not open to students with credit in ACC 418.


QP: ACC 321, ML 317 QA: ACC 410, ACC 444

419. Auditing Theory
Fall. 3(3-0)
P: ACC 321, ML 317 R: Open only to seniors and graduate students in Professional Accounting. Not open to students with credit in ACC 418.


QP: ACC 321, ML 317 QA: ACC 410, ACC 444

431. Federal Income Tax Accounting
Fall, Spring, Summer. 3(3-0)
P: ACC 301 QA: ACC 321, ACC 303, R: Open only to majors in Accounting and Professional Accounting. Not open to students with credit in ACC 439.

Federal income taxation of businesses and individuals. Gross income, deductions, and tax computations for corporations, partnerships, and individuals.

QP: ACC 300 QA: ACC 401, ACC 440

439. Federal Tax Accounting
Fall. 3(3-0)
P: ACC 300 R: Open only to seniors and graduate students in Professional Accounting. Not open to students with credit in ACC 431.


QP: ACC 300 QA: ACC 440, ACC 441

490. Independent Study
Fall, Spring, Summer. 1 to 3 credits.
A student may earn a maximum of 6 credits in all enrollments for each course.

QP: ACC 300 R: Open only to majors in Accounting and Professional Accounting. Approval of department.

Independent study in special topics in accounting under faculty supervision.

QP: ACC 300 QA: ACC 495

493. Internship
Fall, Spring, Summer. 1 credit. A student may earn a maximum of 2 credits in all enrollments for each course.

P: ACC 202 or ACC 251H. R: Open only to majors and graduate students in Accounting and Professional Accounting. Approval of department.

Professional internship in public, industrial, or governmental accounting under faculty supervision.

QP: ACC 202, ACC 251H QA: ACC 493

380. Financial Accounting Concepts
Fall, Spring, 3(3-0)
R: Open only to graduate students in Business or students in programs for which ACC 380 is a catalog-listed requirement.


QA: ACC 839

382. Accounting and Financial Concepts
Fall. 1(1-0)
R: Open only to MBA students in the Advanced Management Program.


QP: ACC 301 QA: ACC 815

385. Advanced Financial Accounting
Fall. 3(3-0)
P: ACC 301 R: Open only to students in the Program in Professional Accounting and to MBA students.


QP: ACC 301 QA: ACC 816

386. Emerging Issues in Financial Accounting
Spring. 3(3-0)
P: ACC 300 R: Open only to students in the Program in Professional Accounting and to MBA students.


QP: ACC 390

381. Managerial Accounting
Fall. 3(3-0)
P: ACC 301 R: Open only to MBA students in the Advanced Management Program.

Use of accounting data for planning, performance evaluation, and control. Costing and pricing. Relevant revenue and cost decision making.

QP: ACC 839 QA: ACC 840

384. Advanced Auditing
Spring. 3(3-0)
P: ACC 411 or ACC 419. R: Open only to students in the Program in Professional Accounting and to MBA students.

Audit planning, evidence gathering and evaluation. Professional standards and regulatory agencies. Practical approach to auditing and auditing research. Applications in public and private sector audits.

QP: ACC 410, ACC 444 QA: ACC 814

382. Advanced Auditing
Spring. 3(3-0)
P: ACC 301 or ACC 321. R: Open only to students in the Program in Professional Accounting and to MBA students.

Analysis and design of accounting systems. Implementation and use of accounting software. Consulting issues associated with the design and implementation of accounting systems.

QP: ACC 321, ACC 441 QA: ACC 852
823. Database Accounting Systems
P: ACC 822. R: Open only to students in the Program in Professional Accounting and to MBA students.
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
P: ACC 823. R: Open only to students in the Program in Professional Accounting and to MBA students.
QP: ACC 852 QA: ACC 850

825. Emerging Issues in Accounting Information Systems
Spring. 3(3-0)
P: ACC 824. R: Open only to students in the Program in Professional Accounting and to MBA students.
Information technology and support systems for executives. 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 43I or ACC 439. R: Open only to students in Professional Accounting and to MBA students.
Writing, and presentation techniques of tax research. Practice and procedure.
QP: ACC 440, ACC 401 QA: ACC 802

833. Federal Income Taxation of Corporations and Shareholders
Fall. 3(3-0)
P: ACC 43I or ACC 439. R: Open only to students in the Program in Professional Accounting and to MBA students.
Federal income taxation of corporations and shareholders. Federal income tax liability, distributions, formation, liquidation, and reorganization.
QP: ACC 401, ACC 440 QA: ACC 803

834. Taxation of Gifts, Trusts and Estates
Spring. 3(3-0)
P: ACC 43I or ACC 439. R: Open only to students in the Program in Professional Accounting and to MBA students.
Inheritance taxation of trusts and estates. Transfer taxes applied to gifts and transfers at death.
QP: ACC 401, ACC 440 QA: ACC 804

835. Emerging Issues in Taxation
Spring. Odd-numbered years. 3(3-0)
P: ACC 43I or ACC 439. R: Open only to students in the Program in Professional Accounting and to MBA students.
Topics of current importance in taxation.
QP: ACC 401, ACC 440 QA: ACC 805

836. U. S. Taxation of Multinational Transactions
Spring. 3(3-0)
P: ACC 43I or ACC 439; ACC 833. R: Open only to students in the Program in Professional Accounting and to MBA students.
Federal income taxation of transactions outside the United States by United States citizens and corporations, and of investments in the United States by foreign persons.
QP: ACC 401, ACC 440, ACC 803 QA: ACC 890

840. Managerial Accounting
Fall. Spring. 3(3-0)
P: ACC 800 or approval of department. R: Open only to graduate students in Business or students in programs for which ACC 840 is a catalog-listed requirement. Not open to students with credit in ACC 841, 842, 844, 845, 846, 847 or 848.
QP: ACC 839 QA: ACC 840

841. Managerial Accounting Analysis
Fall. 3(3-0)
P: ACC 341 or ACC 840; ML 317. R: Open only to students in the Program in Professional Accounting and to MBA students.
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 303, ML 317 QA: ACC 442, ACC 420

842. Advanced Managerial Accounting
Spring. 3(3-0)
P: ACC 84I. R: Open only to students in the Program in Professional Accounting and to MBA students.
QP: ACC 420, ACC 442 QA: ACC 842

844. International Managerial Accounting
Fall. Odd-numbered years. 3(3-0)
P: ACC 840 or ACC 43I. R: Open only to students in the Program in Professional Accounting and to MBA students.
Accounting systems for global business transactions, accounting organizational design, performance evaluation, and strategy. Cost allocation.
QP: ACC 840, ACC 303

850. Integrative Perspective on Accounting Issues
Spring, Summer. 3(3-0)
P: ACC 32l, ACC 34I or concurrently; ACC 41I or ACC 419; ACC 43l or concurrently; ACC 84I or ACC 439. R: Open only to students in the Program in Professional Accounting and to MBA students.
Synthesis of auditing, information systems and financial, managerial, and taxation accounting concepts. Accountants' responsibilities, ethics, and functions in organizations and society. Analysis and applications to business situations.
QP: ACC 440, ACC 321, ACC 303, ACC 444

890. Independent Study
Fall, Spring, Summer. 1 to 3 credits. A student may earn a maximum of 6 credits in all enrollments for this course.
R: Open only to students in the Program in Professional Accounting to graduate students in Business. Approval of department.
Faculty-supervised study in special topics in accounting.
QP: ACC 890

911. Introduction to Accounting Research
Spring. 3(3-0)
R: Open only to Ph.D. students in Business.
Research methods in accounting, accounting research in taxation, auditing, information systems, managerial and financial accounting.
QP: ACC 902

912. Accounting Research Seminar I
Fall. 3(3-0)
R: Open only to Ph.D. students in Business.
The value of understanding accounting information to external users. Research and research methodologies in auditing topics such as securities markets, earnings management and external monitoring which includes audit and regulation efforts.
QP: ACC 900

913. Accounting Research Seminar II
Spring. 3(3-0)
R: Open only to Ph.D. students in Business.
The value of understanding accounting information to internal users. Research and research methodologies in accounting topics such as expert judgments, demand for information systems, theory of property right, demand for internal monitoring and regulation.
QP: ACC 901

914. Research Topics in Accounting
Fall, Spring, Summer. 2 to 8 credits.
A student may earn a maximum of 8 credits in all enrollments for this course.
P: ACC 312 or ACC 815 R: Open only to Ph.D. students in Accounting.
In-depth study of research issues and methodologies in specialized accounting areas.
QP: ACC 89I QA: ACC 962

999. Doctoral Dissertation Research
Fall, Spring, Summer. 1 to 24 credits.
A student may earn a maximum of 99 credits in all enrollments for this course.
R: Open only to Ph.D. students in Accounting.
QP: ACC 999

ADVERTISING
Department of Advertising College of Communication Arts and Sciences

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

227. Principles of Public Relations
Fall, Spring, Summer. 4(4-0)
R: Completion of freshmen writing course. R: Not open to freshmen. Public relations practice in business, education, and government. Emphasis on principles and writing for public relations.
QP: ADV 372

317. Creative Strategy and Execution
Fall, Spring, Summer. 4(3-2)
P: ADV 205, JRN 200 or JRN 305, ML 300 or concurrently. R: Open only to Advertising majors.
Creativity in advertising. Operation of agency creative departments and their relationship with other departments.
QP: ADV 205, JRN 301, ML 300 QA: ADV 317

321. Advertising Graphics and Production
Fall, Spring. 4(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.
QP: ADV 317 QA: ADV 321, ADV 42I

416. Advertising Media Planning and Strategy
Fall, Spring, Summer. 4(3-2)
P: MTH 110 or MTH 116, ADV 205, CPS 130 or CPS 131. R: Open only to Advertising majors.
Planning, execution and control of advertising media programs. Fundamental characteristics of the media. Buying and selling. Techniques and methods used in advertising media planning process.
QP: ADV 205, CPS 115, MTH 110 QA: ADV 346

417. Advanced Creative Strategy and Execution for Broadcast Media
Fall, Spring, Summer. 4(3-2)
P: ADV 317. 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.
QP: ADV 317 QA: ADV 417, ADV 441

449. Direct Response Advertising and Promotion Management
Fall, Spring. 4(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.
QP: ADV 317, ADV 460 QA: ADV 445, ADV 449, ADV 493

465. Advertising and Social Responsibility
Fall, Spring, Summer. 4(4-0)
P: ADV 317, ADV 346. 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.
QP: ADV 465