

ACCOUNTING

ACC

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(3-0)

R: Not open to freshmen. Open only to students in programs for which ACC 230 is a catalog-listed requirement. Not open to students with credit in ACC 202 or ACC 251H.

Business income and financial position measurement and reporting. Interpretation of financial statements. Financial planning and decision making. Costing, budgeting, and management control systems.  
QA: ACC 230, ACC 202

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.

Business financial structure and operation. Interpretation and use of financial reports. Management uses of accounting data for analysis, decision making, financial planning and control. Management information systems concepts.  
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 procedures for preparing financial statements. Accounting for inventory, plant assets, intangibles, current liabilities, bonds, and leases.  
QP: ACC 202, 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.

Concepts and practices in accounting for investments, business combinations, pensions, taxes, and owners' equity. Accounting changes and errors. Foreign currency transactions.  
QP: ACC 300 QA: ACC 301, ACC 430

308. Governmental and Not-for-Profit Accounting

Fall, Spring. 1(1-0)

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 funds 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: STT 315, ACC 321. R: Open only to majors in Accounting, Finance, and Professional Accounting. Not open to students with credit in ACC 439.

Cost behavior and estimation. Cost analysis for planning and control decisions. Cost accumulation and allocation systems.  
QP: ACC 321, STT 315 QA: ACC 303

411. Auditing

Fall, Spring. 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 419.

Functions of financial and operational audits. Auditors' reports. Audit evidence. Internal control review and evaluation. Applications of statistics. Auditors' ethical and legal responsibilities.  
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 411.

Financial and operational auditing and auditors' reports. Audit evidence. Internal control review and evaluation. Statistical sampling. Audits of complex EDP systems. Ethical and legal responsibilities.  
QP: ACC 321, ML 317 QA: ACC 410, ACC 444

431. Federal Income Tax Accounting

Fall, Spring, Summer. 3(3-0)

P: ACC 300. 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.

Federal income taxation of corporations and individuals. Gross income, deductions, and tax computations. Integration of financial and tax accounting.  
QP: ACC 300 QA: ACC 440, ACC 401

490. Independent Study

Fall, Spring, Summer. 1 to 3 credits. A

student may earn a maximum of 6 credits in all enrollments for this course.

P: 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 this 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 468

800. Financial Accounting Concepts

Fall, Spring. 3(3-0)

R: Open only to graduate students in Business or students in programs for which ACC 800 is a catalog-listed requirement.

Nature of financial accounting. Measurement, valuation, and reporting concepts and issues. Management analysis and use.  
QA: ACC 839

802. Accounting and Financial Concepts

Fall. 1(1-0)

R: Open only to MBA students in the Advanced Management Program.

Financial statement relationships and analysis. Cash flow and working capital measurement and analysis. Contemporary financial reporting issues.

805. 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.

Nature and measurement of financial statement elements. The theory related to financial accounting and reporting.  
QP: ACC 301 QA: ACC 815

806. Emerging Issues in Financial Accounting

Spring. 3(3-0)

P: ACC 301. R: Open only to students in the Program in Professional Accounting and to MBA students.

Financial accounting and reporting issues and problems. Practice-oriented research methodology. Examination of related academic theories and empirical research.  
QP: ACC 301 QA: ACC 816

807. Financial Statement Analysis

Fall. 3(3-0)

P: ACC 300. R: Open only to students in the Program in Professional Accounting and to MBA students.

Concepts and mechanics of financial statements. Supply of and demand for accounting information in financial markets. Uses of information in performance evaluation for investment and credit decisions.  
QP: ACC 300

812. Managerial Accounting

Fall. 3(3-0)

P: ACC 801. 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

814. 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 accounting and auditing research. Applications in public and private sector audits.  
QP: ACC 410, ACC 444 QA: ACC 814

821. Management of Information

Spring. 3(3-0)

R: Open only to graduate students in Business. Not open to students with credit in ACC 321.

Management of information in organizations. Role of information in decision making. Information system development, controls and security. Database management. Decision support and expert systems. Design and use of systems for competitive advantage.

822. Advanced Accounting Information Systems

Fall. 3(3-0)

P: ACC 321 or ACC 821. 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**  
Spring, 3(3-0)  
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**  
Fall, 3(3-0)  
P: ACC 823. R: Open only to students in the Program in Professional Accounting and to MBA students. Methods of accounting data communication. Local and wide area networks. Network internal control and security. Groupware and electronic-mail applications. Design and implementation of local area networks.  
QP: ACC 852 QA: ACC 890

**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 and decision 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 431 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 431 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 431 or ACC 439. R: Open only to students in the Program in Professional Accounting and to MBA students. Income 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 of odd-numbered years, 3(3-0)  
P: ACC 431 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 431 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. 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 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 841. R: Open only to students in the Program in Professional Accounting and to MBA students. Concepts and rationale underlying managerial accounting methods. Alternative approaches to cost estimation, pricing, cost allocation and performance evaluation.  
QP: ACC 420, ACC 442 QA: ACC 842

**844. International Managerial Accounting**  
Fall of odd-numbered years, 3(3-0)  
P: ACC 840 or ACC 341. 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, pricing, control, and cost allocation.  
QP: ACC 840, ACC 303

**850. Integrative Perspective on Accounting Issues**  
Spring, Summer, 3(3-0)  
P: ACC 321; ACC 341 or concurrently; ACC 411 or ACC 419; ACC 431 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 and to graduate students in Business. Approval of department. Faculty-supervised study in special topics in accounting.  
QA: ACC 890

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

**912. Accounting Research Seminar I**  
Fall, 3(3-0)  
R: Open only to Ph.D. students in Business. The value of accounting information to internal 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 900

**913. Accounting Research Seminar II**  
Spring, 3(3-0)  
R: Open only to Ph.D. students in Business. The value of 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.  
QA: 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 912, ACC 913. R: Open only to Ph.D. students in 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. A student may earn a maximum of 99 credits in all enrollments for this course.  
R: Open only to Ph.D. students in Accounting.  
QA: ACC 999

## ADVERTISING ADV

### 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.  
QA: ADV 205

**227. Principles of Public Relations**  
Fall, Spring, Summer, 4(4-0)  
P: 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.  
QA: ADV 327

**317. Creative Strategy and Execution**  
Fall, Spring, Summer, 4(3-2)  
P: ADV 205; JRN 200 or JRN 205; 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 201, 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 421

**346. 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 process. 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, 4(3-12)  
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**  
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 423

**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.  
QA: ADV 465