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.  
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 and accounting 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 809 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, business minors planning and control. Cost estimation, Cost analysis for short- and long-run planning decisions. Cost analysis for performance evaluation.  
QP: ACC 839 QA: ACC 840

841. Managerial Accounting Analysis  
Fall, 3(3-0)  
P: ACC 341 or ACC 440; 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.  
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 441. 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 financial cost allocation.  
QP: ACC 840, ACC 303

850. Integrative Perspective on Accounting Issues  
Spring, 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

930. Independent Study  
Fall, Spring, Summer. 3(3-0)  
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.  
QP: ACC 890

931. Introduction to Accounting Research  
Spring, 3(3-0)  
R: Open only to Ph.D. students in Business.  
Selection and research methodology in 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 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.  
QP: ACC 803

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.  
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 812, ACC 818 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 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

ADP

Department of Advertising  
College of Communication Arts  
and Sciences

205. Principles of Advertising  
Fall, Spring, Summer. 3(3-0)  
R: Open only to freshmen. Principles and practices of advertising in relation to economics, sociology, and mass communication.  
QP: ADV 205

227. Principles of Public Relations  
Fall, Spring, Summer. 4(4-0)  
Completion of freshmen writing course. R: Open only to freshmen. Public relations practice in business, education, and government. Emphasis on principles and writing for public relations.  
QP: ADV 327

317. Creative Strategy and Execution  
Fall, Spring, Summer. 4(3-2)  
QP: ADV 317. 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. Planning and scheduling. 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(3-2)  
P: ADV 317. 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 480 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
AEROSPACE STUDIES

Department of Aerospace Studies
Office of the Provost

111. Organization of the U.S. Air Force
Fall. 1(3-1)

112. U.S. Strategic Offensive and Defensive Forces
Fall. 3(3-0)
Missions and functions of specific Air Force commands and role of commands in U.S. defense policy. Employment of contemporary military equipment and systems. Leadership laboratory. QA: AS 111, AS 112

211. The Development of Air Power-I
Spring. 3(3-0)
Factors contributing to change in the nature of military conflict. History of air power from its earliest beginnings through World War II. Evolution of air power concepts and doctrine. Leadership laboratory. QA: AS 210, AS 211

AFRICAN LANGUAGES

AFR

Department of Linguistics and Germanic, Slavic, Asian and African Languages
College of Arts and Letters

101A. Elementary Swahili I
Fall. 4(1-1)
Speaking, reading, and writing Swahili, with emphasis on developing oral proficiency. QA: AFR 101, AFR 102

101B. Elementary African Language I
Fall. 4(1-1)
African language at the elementary level. Speaking, reading, and writing, with emphasis on developing oral proficiency skills. Specific language varies. QA: AFR 101, AFR 102

102A. Elementary Swahili II
Spring. 3(3-0)
P: AFR 101A or approval of department. Further work on speaking, reading, and writing Swahili, with continued emphasis on developing oral proficiency skills. QA: AFR 101A QA: AFR 102, AFR 103