

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. 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.

202. Principles of Management Accounting

Fall, Spring, Summer. 4(4-0)

P: ACC 201. R: Not open to freshmen. 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.

230. Survey of Accounting Concepts

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

R: Not open to freshmen. 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.

251H. Honors Accounting Principles

Fall. 7 credits.

R: 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.

300. Intermediate Financial Accounting I

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

P: ACC 202 or ACC 251H.

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

301. Intermediate Financial Accounting II

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

P: ACC 300. R: Completion of Tier I writing requirement.

Concepts and practices in accounting for investments, business combinations, pensions, taxes, and owners' equity. Accounting changes and errors. Foreign currency transactions.

305. Intermediate Accounting for Finance Majors

Fall, Spring. 3(3-0)

P: ACC 201 and ACC 202. R: Not open to students in the Accounting major.

Major measurement, valuation, and reporting concepts/procedures underlying the assets, liabilities, owners' equity, revenues, and expenses contained in financial statements. Analysis, interpretation, and use of financial statements.

308. Governmental and Not-for-Profit Accounting

Fall, Spring. 1(1-0)

P: ACC 300.

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.

ACC

321. Accounting Information Systems

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

P: ACC 300 or approval of department. CPS 101. R: Completion of Tier I writing requirement.

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.

341. Cost and Managerial Accounting

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

P: STT 315, ACC 321. R: 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.

411. Auditing

Fall, Spring. 3(3-0)

P: ACC 321, MSC 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.

419. Auditing Theory

Fall. 3(3-0)

P: ACC 321, MSC 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.

431. Federal Income Tax Accounting

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

P: ACC 300. R: Completion of Tier I writing requirement. 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.

439. Federal Tax Accounting

Fall. 3(3-0)

P: ACC 300. R: Open only to seniors and graduate students in Professional Accounting. Completion of Tier I writing requirement. 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.

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.

Independent study in special topics in accounting under faculty supervision.

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.

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

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.

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.

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.

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.

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.

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.

821. Enterprise Information Systems

Spring, Summer. 2(2-0)

R: Open only to MBA students.

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

822. Analysis and Design of Small Business Systems

Fall. 3(3-0)

P: ACC 321 or ACC 821. R: Open only to students in Professional Accounting and to MBA students.

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

823. Business Database Information Systems

Spring. 3(3-0)

P: ACC 822. R: Open only to students in Professional Accounting and to MBA students.

Analysis, design, and implementation of business database systems. Advanced data modeling. Use of automated systems analysis tools. Non-financial use of transaction processing data.

824. Business Data Communications
Fall, 3(3-0)

P: ACC 823. R: Open only to students 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 for business.

825. Emerging Issues in Business Information Systems
Spring, 3(3-0)

P: ACC 824. R: Open only to students 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 in business organizations. Object oriented systems.

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.

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.

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.

835. Emerging Issues in Taxation
Spring of even-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.

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.

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.

841. Managerial Accounting Analysis
Fall, 3(3-0)

P: ACC 341 or ACC 840; MSC 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.

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.

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.

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.

851. Topics in Professional Development
Fall, Spring, 1(1-0)

R: Open only to master's students in Professional Accounting. A two-semester series of two-hour presentations by business professionals on topics such as ethics, professionalism, communication skills, leadership skills, teamwork, peer development and review, learning to learn, conflict resolution, negotiation, organizational change and management, and critical thinking.

865. Financial Decision Models
Fall, 3(3-0) Interdepartmental with Finance.

Administered by Finance. P: FI 801. R: Open only to students in M.B.A. programs and to students in Program in Professional Accounting. Development and application of computerized financial models in finance and accounting, and in control activities. Use of financial planning software on personal and mainframe computers. Use of models in case analysis.

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.

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.

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.

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.

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.

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.

ADVERTISING ADV

Department of Advertising
College of Communication Arts
and Sciences

123. Media Relations for Professionals
Fall, Summer, 4(4-0)

Working with print and broadcast news media personnel. Topics include ethics and news media relations, evaluation of media relations, and handling of media errors.

205. Principles of Advertising
Fall, Spring, Summer, 4(4-0)

Principles and practices of advertising in relation to economies, societies, and mass communication.

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.

317. Creative Strategy and Execution
Fall, Spring, Summer, 4(3-2)

P: ADV 205; JRN 200 or JRN 205; MSC 300 or concurrently. R: Open only to Advertising majors. Completion of Tier I writing requirement. Creativity in advertising. Operation of agency creative departments and their relationship with other departments.

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.