24. Business Data Communications
Fall: 3(3-0)
ACC 823. R: Open only to students in Professional Accounting and to MBA students.

25. Emerging Issues in Business Information Systems
Spring: 3(3-0)
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.

30. Tax Research
Fall: 3(3-0)
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.

33. Federal Income Taxation of Corporations and Shareholders
Fall: 3(3-0)
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.

34. Taxation of Gifts, Trusts and Estates
Spring: 3(3-0)
ACC 431 or ACC 439. R: Open only to students in the program in Professional Accounting and to MBA students. Federal tax aspects of the valuation of gifts, estates, trusts, and transfers at death.

35. Emerging Issues in Taxation
Spring: 3(3-0)
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.

36. U. S. Taxation of Multinational Transactions
Spring: 3(3-0)
ACC 431 or ACC 439; ACC 433. R: Open only to students in the program in Professional Accounting and to MBA students. Federal income tax considerations for multinational transactions.

40. Managerial Accounting
Fall, Spring: 3(3-0)
ACC 600 or approval of department. R: Open only to graduate students in business or students in programs in which ACC 600 is a catalog listed requirement. Not open to students with credit in ACC 441. 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 440; 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 441. R: Open only to students in the Program in Professional Accounting and to MBA students. Concepts and rationales 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 440 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, pricing, control, and cost allocation.

850. Integrative Perspective on Accounting Issues
Spring, Summer: 3(3-0)
P: ACC 321; ACC 341 or concurrently; ACC 441 or ACC 440; ACC 441 or ACC 440. 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- or three-hour 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, Spring: 3(3-0)
P: FT 301. 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.
346. Advertising Media Planning and Strategy
Fall, Spring, Summer. 4(3-2)
P: MTH 110 or MTH 116, ADV 205, CPS 101 or CPS 103.
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.

417. Advanced Creative Strategy and Execution for Broadcast Media
Fall, Spring. 4(3-2)
P: ADV 317. R: Open only to Advertising majors.
Advanced written 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.

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 programs and their relationship to the overall advertising process.

P: ADV 346 or concurrently. R: Open only to Advertising majors.
Planning, execution and control of direct response advertising programs and their relationship to the overall advertising process.

465. Advertising and Social Responsibility
Fall, Spring. 4(3-0)
P: ADV 312. ADV 346. R: Open only to Advertising majors.
Completion of Tier I writing requirement. 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.

470. International Advertising
Spring. 4(3-0)
P: ADV 346. 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.

473. Consumer Research and Advertising Planning
Fall, Spring, Summer. 4(3-0)
P: ADV 346. R: Open only to Advertising majors.
Acquisition, analysis, and interpretation of consumer research information. Application of such information to the practice of advertising.

496. Advertising Management
Fall, Spring, Summer. 4(3-2)
P: ADV 347. R: Open only to Advertising seniors and graduate students. Completion of Tier I writing requirement.
Decision theory and techniques to plan, prepare, direct, control and evaluate advertising and public relations campaigns. Application of advertising theory and techniques.

490. Independent Study
Fall, Spring, Summer. 1 to 6 credits. A student may earn a maximum of 6 credits in all enrollments for this course.
R: Open only to Advertising majors. Approval of department; application required. Supervised individual study in an area of advertising or public relations.

493. Advertising/Public Relations Internship
Fall, Spring, Summer. 1 to 4 credits. A student may earn a maximum of 4 credits in all enrollments for this course.
R: Open only to Advertising majors. Approval of department; application required. Supervised experience in a professional environment.