

**Descriptions—Accounting
of
Courses**

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. 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.

250. Preparing for an Accounting Career

Fall, Spring. 1(1-0)

Changing environment and career management in professional accounting. Change management, ethics, professional certification, improving writing and speaking skills, globalization, and technology.

251H. Honors Accounting Principles

Fall. 7 credits. 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)

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) and 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 202) R: Not open to students in the Department of Accounting.

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.

321. Accounting Information Systems

Fall, Spring, Summer. 3(3-0) P: (ACC 202)

Hardware and software elements needed to support accounting information systems. Conceptual modeling and implementation of accounting transaction processing systems. Enterprise value chains. Documentation of workflow processing and control requirements.

331. Federal Income Tax Accounting

Fall, Spring, Summer. 3(3-0) P: (ACC 300)

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

SA: ACC 431

341. Cost and Managerial Accounting

Fall, Spring, Summer. 3(3-0) P: (ACC 202 and STT 315)

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

411. Auditing

Fall, Spring, Summer. 3(3-0) P: (ACC 300 and ACC 321 and STT 315) R: Open only to senior accounting majors or Master of Science students in the Professional Accounting major.

Roles, responsibilities and regulation of auditors. Providing assurance to users, including audit objectives, risk assessment, sampling, evidence decisions, control evaluation, and reporting. Auditors' ethical and legal responsibilities.

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: Approval of department.

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) R: Approval of department.

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. 2(2-0) 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. Corporate Financial Reporting

Fall. 3(3-0) P: (MBA 802) or equivalent. R: Open only to MBA students or to MS students in the Department of Accounting with approval of department.

Nature and measurement of financial statement elements. Theory related to financial accounting and reporting. Financial accounting issues including income determination and balance sheet valuation.

807. Financial Statement Analysis

Fall. 3(3-0) P: (MBA 802) or equivalent. R: Open only to MBA students or to MS students in the Department of Accounting.

Concepts of financial analysis including both cash flow and earnings based models for business valuation. Supply of and demand for accounting information in financial markets.

812. Managerial Accounting and Information Systems

Fall. 3(3-0) P: ACC 802. 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-based decision making. Information systems in business operations.

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. 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. 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.

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.

837. Taxes and Managerial Decisions

Spring. 3(3-0) P: MBA 802 or equivalent. Not open to students with credit in ACC 833 or ACC 836.

Conceptual tax planning framework used to analyze the role of taxes in business investment and financing decisions. Evaluation of alternative strategies when tax laws change. Compensation planning, choice of entity, capital structure, corporate acquisitions and divestitures, and international tax planning.

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. Strategic Management Accounting

Fall, Spring. 3(3-0) P: (MBA 802 and MGT 409) R: Open only to MBA students or senior accounting majors or Master of Science students in the Professional Accounting major.

Use of financial and nonfinancial information for strategic management and profit planning. Strategic financial budgeting, performance measurement, incentive systems, activity-based cost management, target cost management, product life-cycle profit management, and customer and supplier profit 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. Planning and Control for Global Enterprises

Fall of odd years. 3(3-0) P: (MBA 802) or equivalent) R: Open only to MBA students or to MS students in the Department of Accounting.

Contemporary issues in accounting for global business activities. Financial planning, coordination, control, and performance measurement in global enterprises.

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) A student may earn a maximum of 1 credit in all enrollments for this course. 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. Accounting Information Systems

Spring. 3(3-0) R: Open only to Ph.D. students in the College of Business.

Theories of conceptual modeling, ontological engineering, and information diffusion. Research methods for the evolution of accounting systems, end-user computing, productivity and knowledge management, and schema acquisition and evaluation.

912. Financial Accounting

Spring. 3(3-0) R: Open only to Ph.D. students in the College of Business.

Theories of asset valuation, income measurement, and contracting. Research methods for the information content of accounting data, accounting method choice, earning management, and external monitoring which includes audit and regulation effects.

913. Managerial Accounting

Spring. 3(3-0) R: Open only to Ph.D. students in the College of Business.

Theories of cost measurement, relevant costs for decision making, demand for internal monitoring, and planning and control. Research methods for cost accounting, cost allocation, budgeting, performance measurement, and transfer pricing.

914. Research Topics in Accounting

Fall. 1(1-0) A student may earn a maximum of 5 credits in all enrollments for this course. R: Open only to Ph.D. students in the College of Business.

Participation in the department workshop series, including presentations of research papers and critiques of presented papers.

915. Theories and Research Methods in Accounting

Fall. 3(3-0) A student may earn a maximum of 6 credits in all enrollments for this course. R: Open only to Ph.D. students in the College of Business. Analysis of accounting research that uses economic, psychological, and organizational theories and research methods.

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.