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 1 writing requirement.

305. Intermediate Accounting for Finance Majors
Fall, Spring, Summer. 3(3-0) 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.

323. 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, Summer. 3(3-0) R: Open only to graduates in Business or students in programs for which ACC 300 is a catalog-listed requirement.

802. Accounting and Financial Concepts
Fall. 3(2-0) R: Open only to MBA students in the Advanced Management Program.

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.

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.

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. 3(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, Spring. 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 Multinationals
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. Compensatory 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 451 or ACC 458. 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.

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.