ACCOUNTING

Department of Accounting and Information Systems
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. 3(3-0) 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.

230  Survey of Accounting Concepts
Fall, Spring, Summer. 3(3-0) R: Open only to students in programs for which ACC 230 is a catalog-listed requirement. Not open to students with credit in ACC 202.
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.

293  Cooperative Education for Business Students
Fall, Spring. 1(1-0) A student may earn a maximum of 3 credits in all enrollments for this course. Interdepartmental with Marketing and Supply Chain Management; Economics; Finance; Management; Hospitality Business. Administered by Department of Marketing and Supply Chain Management. R: By permission of the Department only. Integration of pre-professional educational employment experiences in industry and government with knowledge and processes taught in the student's academic program. Educational employment assignment approved by the Department of Marketing and Supply Chain Management.

300  Intermediate Financial Accounting I
Fall, Spring. Summer. 3(3-0) P:M: (ACC 202) R: Open only to juniors or seniors in the Eli Broad College of Business.
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:M: (ACC 300) and completion of Tier I writing requirement.

305  Intermediate Accounting for Finance Majors
Fall, Spring. 3(3-0) P:M: (ACC 202) R: Not open to students in the Department of Accounting and Information Systems.
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:M: (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:M: (ACC 202 and ACC 300 or concurrently)
Hardware and software elements needed to support accounting information systems. Conceptual modeling and implementation of accounting transaction processing systems. Enterprise value chains. Document generation of workflow processing and control requirements.

331  Federal Income Tax Accounting
Fall, Spring, Summer. 3(3-0) P:M: (ACC 300) and completion of Tier I writing requirement. SA: ACC 431
Federal income taxation of businesses and individuals. Gross income, deductions, and tax computations for corporations, partnerships, and individuals.

341  Cost and Managerial Accounting
Fall, Spring, Summer. 3(3-0) P:M: (ACC 202 and ACC 300 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:M: (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:M: (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:M: (ACC 202) R: Approval of department. Professional internship in public, industrial, or governmental accounting under faculty supervision.

800  Financial Accounting Concepts
Fall, 2(2-0) R: Open only to graduate students in Business or students in programs for which ACC 800 is a catalog-listed requirement.
Measurement, valuation, and reporting concepts and procedures underlying the major components of financial statements. Analyses, interpretation, and use of financial statements.

803  Accounting Institutions and Regulation
Summer. 3(3-0) RB: undergraduate degree in accounting R: Open only to Master of Science students in Accounting and Business Processes.
Economic, political and legal factors affecting accounting regulation. Role of national and international regulatory institutions, professional organizations, and corporations in standard setting. Applied professional research for accountants, primarily with computerized search systems.

805  Corporate Financial Reporting
Fall. 3(3-0) P:M: (MBA 802) R: Open only to MBA students or approval of department.

807  Financial Statement Analysis
Spring. 3(3-0) P:M: (MBA 802) R: Open only to Master of Science students in Professional Accounting or approval of department.
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.

808  Issues in Financial Reporting
Summer. 2(2-0) RB: undergraduate degree in accounting R: Open only to Master of Science students in Accounting and Business Processes.
Accounting for related business entities, including business combinations and consolidated financial statements. Contemporary financial reporting issues, such as accounting for derivatives, instruments with characteristics of both debt and equity and employee stock options.

809  Financial Statement Analysis and Business Processes
Summer. 2(2-0) RB: undergraduate degree in accounting R: Open only to Master of Science students in Accounting and Business Processes.
Analysis of financial statements to facilitate understanding and evaluation of business processes and strategies. Concepts of business valuation, including both cash flow and earnings based models. Supply of and demand for accounting information in financial markets.
828 Business Modeling
Summar. 3(3-0) RB: R: Open only to Master of Science students in Accounting and Business Processes.

829 Advanced Enterprise Systems
Summar. 3(3-0) RB: R: Open only to Master of Science students in Accounting and Business Processes.
Analysis and design of efficient and effective business processes. Role of enterprise resource planning (ERP) and other advanced enterprise systems. Integration of ERP and e-commerce systems. New information technologies to facilitate managerial decision-making.

830 Tax Research
Fall. 3(3-0) P:MAC 831) R: Open only to MBA students and MS in Professional Accounting students. Not open to students with credit in ACC 841.
Federal income taxation of corporations and shareholders. Federal income tax liability, distributions, formation, liquidation, and reorganization.

831 Advanced Auditing
Spring. 3(3-0) P-M: (ACC 411) R: Open only to MBA students and MS in Professional Accounting students.
Audit planning, evidence gathering and evaluation. Professional standards and regulatory agencies. Practical approach to auditing and auditing research. Applications in public and private sector audits.

832 Enterprise Information Systems
Spring. Summer. 2(2-0) R: Open only to MBA students and MS in Professional Accounting students. Not open to students with credit in ACC 321.
Management of information in business organizations. Conceptual modeling of transaction processing systems, workflow systems, and enterprise-wide networks of value-added activities. Integration of decision support and policy level systems with economic event processing systems. Information system implementation.

833 Federal Income Taxation of Corporations and Shareholders
Fall. 3(3-0) P:MAC 831) R: Open only to MBA students and MS in Professional Accounting students or approval of department.
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:MAC 831) R: Open only to MBA students and MS in Professional Accounting students or approval of department.
Income taxation of gifts and transfers. Transfer taxes applied to gifts and transfers at death.

835 U.S. Taxation of Multinational Transactions
Spring. 3(3-0) P:MAC 831) RB: ACC 833) R: Open only to MBA students and MS in Professional Accounting students or approval of department.
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.

836 Taxes and Managerial Decisions
Fall. 3(3-0) P:MAC 802) 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.

837 Strategic Management Accounting for Business Processes
Spring. 3(3-0) P:MAC 802 and MBA 812) R: Open only to MBA students and MS in Professional Accounting students or approval of department.
Contemporary issues in information for global business activities. Financial planning, coordination, control, and performance measurement in global enterprises.

838 Strategic Management Accounting
Spring. 3(3-0) P:MAC 841) R: Open only to students in the Program in Professional Accounting and to MBA students.

839 Strategic Management Accounting for Business Processes
Spring. 3(3-0) P:MAC 802 and MBA 812) R: Open only to MBA students and MS in Professional Accounting students or approval of department.
Contemporary issues in accounting for global business activities. Financial planning, coordination, control, and performance measurement in global enterprises.

840 Managerial Accounting
Spring. 3(3-0) P:MAC 800) 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.

841 Strategic Accounting
Spring. 3(3-0) P:MAC 802 and MBA 810) R: Open only to MBA students and MS in Professional Accounting students.
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 lifecycle profit management, and customer and supplier profit management.

842 Advanced Managerial Accounting
Spring. 3(3-0) P:MAC 841) R: Open only to students in the Program in Professional Accounting and to MBA students.

843 Strategic Accounting
Spring. 3(3-0) P:MAC 802 and MBA 810) R: Open only to MBA students and MS in Professional Accounting students or approval of department.
Contemporary issues in accounting for global business activities. Financial planning, coordination, control, and performance measurement in global enterprises.

844 Strategic Accounting
Spring. 3(3-0) P:MAC 802 and MBA 812) R: Open only to MBA students and MS in Professional Accounting students or approval of department.
Contemporary issues in accounting for global business activities. Financial planning, coordination, control, and performance measurement in global enterprises.

845 Strategic Accounting
Spring. 3(3-0) P:MAC 802 and MBA 812) R: Open only to MBA students and MS in Professional Accounting students or approval of department.
Contemporary issues in accounting for global business activities. Financial planning, coordination, control, and performance measurement in global enterprises.
Global Business Processes and Accounting Information
Summer. 3(3-0) RB: undergraduate degree in accounting R: Open only to Master of Science students in Accounting and Business Processes. Impact of economic, cultural, legal, and political factors on accounting for global business processes. Flow of information in multiple currencies, interpretation of reported performance, analysis of accounting information in international settings, and use of accounting information to manage multinational organizations.

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 MS in Professional Accounting students or approval of department. Faculty-supervised study in special topics in accounting.

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.

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.

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.

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.

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.

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. Doctoral dissertation research.

ADVERTISING

Department of Advertising
College of Communication Arts and Sciences

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

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

Principles of Public Relations
Public relations practice in business, education, and government. Emphasis on principles and writing for public relations.

Creative Strategy and Execution
Creativity in advertising. Operation of agency creative departments and their relationship with other departments.

Advertising Graphics and Production
Production of materials for magazine, direct mail, and newspapers using computer assisted production techniques.

Advertising Media Planning and Strategy
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.

Advanced Creative Strategy and Execution for Broadcast Media
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.

ADVERTISING ADV

Advertising and Social Responsibility
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.

International Advertising
Comparative analysis of cultures, economic systems, laws and legal systems, political conditions, societies and new technologies as a basis for decisions on international advertising.

Consumer Research and Advertising Planning
Acquisition, analysis, and interpretation of consumer research information. Application of such information to the practice of advertising.

National Competitions
National Competitions is designed for practical experience in Advertising or Public Relations as part of a team competing in national competitions.

Advertising Management
Decision theory and techniques to plan, prepare, direct, control and evaluate advertising and public relations campaigns. Application of advertising theory and techniques.

Independent Study
Supervised individual study in an area of advertising or public relations.

Advertising/Public Relations Internship
Supervised experience in a professional environment.

Consumer Behavior
Concepts and theories from behavioral sciences. Their use for developing advertising and public relations programs. Interpersonal and mass communication influences on consumer behavior.