ACCOUNTING  ACC

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) P:M: (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.

230 Survey of Accounting Concepts
Fall, Spring, Summer. 3(3-0) R: Open only to students in programs for which ACC 250 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 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. Not open to students in The School of Hospitality Business.

301 Intermediate Financial Accounting II
Fall, Spring, Summer. 3(3-0) P:M: (ACC 300) and completion of Tier I writing requirement.
Concepts and procedures in accounting for investments, bonds, leases, pensions, taxes, owners' equity, earnings per share and comprehensive income. Accounting changes and errors.

305 Intermediate Accounting for Finance Majors
Fall, Spring, Summer. 3(3-0) P:M: (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: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. Documentation 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.
Role, 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.

450 Accounting for Multiunit Enterprises
Spring. 3(3-0) P:M: (ACC 301 and ACC 331)
Financial reporting and tax issues relating to partnerships, joint ventures, special purpose entities, consolidated entities, business combinations, foreign currency transactions, derivatives and hedging activities.

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. Not open to 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.

804 Accounting and Management Strategies
Summer. 2(2-0) R: Open only to students in the Master of Science in Manufacturing and Innovation.
Use of accounting information for financial planning and decision making. Interpretation and analysis of financial statements. Management accounting systems for planning, control, and performance evaluation.

805 Corporate Financial Reporting
Fall. 3(3-0) P:M: (MBA 802) R: Open only to MBA students or approval of department. Not open to students with credit in ACC 301.

807 Financial Statement Analysis
Spring. 3(3-0) P:M: (MBA 802) R: Open only to MBA students and MS in Professional Accounting students 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.
Accounting and Information Systems—ACC

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.

811 Business Communications
Summer. 3(2-0) RB: undergraduate degree in accounting R: Open only to Master of Science students in Accounting and Business Processes. Examination and practice of the tools, techniques and strategies for effective communication in the workplace. Overview of communication theory. Communication strategies, oral and written techniques and presentations. Use of technology to enhance communication.

814 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 accounting and auditing research. Applications in public and private sector audits.

821 Enterprise Database Systems
Fall. 3(3-0) Interdepartmental with Information Technology Management. 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.

822 Analysis and Design of Enterprise Systems
Fall. 3(3-0) Interdepartmental with Information Technology Management. P:M: (ACC 321 or MBA 823) R: Open only to MBA students and Master of Science students in Professional Accounting or approval of department. Structured analysis and design of enterprise information systems. Use of computer-aided software design tools. Consulting issues associated with the design and implementation of information systems.

823 Advanced Enterprise Database Systems
Fall. 3(3-0) Interdepartmental with Information Technology Management. P:M: (ACC 321 or ACC 821 or ITM 821) R: Open only to MBA students and Master of Science students in Professional Accounting or approval of department. Enterprise information architectures. Semantic and syntactic modeling of enterprise economic phenomena. Relational database technology and database design for business systems. Business process analysis patterns and implementation compromises.

824 Business Data Communications
Spring. 3(3-0) Interdepartmental with Information Technology Management. P:M: (MBA 823 or ACC 321) R: Open only to MBA students and Master of Science students in Professional Accounting or approval of department. Methods of enterprise data communications. Local and wide area networks. Network control and security. Groupware and electronic commerce applications. Design and implementation of local area networks and internet commerce servers for businesses.

825 Object Oriented Business Information Systems
Spring. 3(3-0) Interdepartmental with Information Technology Management. P:M: (MBA 823 or ITM 823) R: Open only to MBA students and Master of Science students in Professional Accounting or approval of department. Analysis and design of object-oriented business systems. Unified modeling language of business phenomena and rules. Object-oriented programming. Use-case analysis and specification.

826 Enterprise Information Systems
Spring. 3(3-0) Interdepartmental with Information Technology Management. R: Open only to MBA students and students in the Master of Science in Professional Accounting or approval of department. Analysis, design and use of enterprise systems. Importance of enterprise system fit and reengineering of the enterprise. Implementation risks and organizational returns. Use of enterprise software.

828 Enterprise Modeling
Spring. 3(3-0) P:M: (ACC 331) R: Open only to MBA students in Professional Accounting or approval of department. Conceptual modeling of enterprise economic phenomena. Modeling of workflow, business processes, and value chains. Business process reengineering. Enterprise-wide integration of information systems. Database and object implementation of enterprise information architectures.

829 Advanced Enterprise Systems
Summer. 3(3-0) RB: undergraduate degree in accounting 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:M: (ACC 331) R: Open only to MBA students and MS in Professional Accounting students or approval of department. Writing and presentation techniques of tax research. Practice and procedure.

833 Federal Income Taxation of Corporations and Shareholders
Fall. 3(3-0) P:M: (ACC 331) 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:M: (ACC 331) R: Open only to MBA students and MS in Professional Accounting students or approval of department. Income taxation of trusts and estates. Transfer taxes applied to gifts and transfers at death.

835 U. S. Taxation of Multinational Transactions
Spring. 3(3-0) P:M: (ACC 331) 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.

837 Taxes and Managerial Decisions
Fall. 3(3-0) P:M: (MBA 812 or ACC 202) Not open to students with credit in ACC 833 or ACC 835. 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.

838 Taxation and Management of Business Processes
Summer. 3(3-0) RB: undergraduate degree in accounting R: Open only to Master of Science students in Accounting and Business Processes. Conceptual tax planning framework for analyzing business processes and related decisions. Evaluation of multiple strategies for accommodating tax law changes. Compensation planning, choice of entity, capital structure, corporate acquisitions and divestitures, and international tax planning.

840 Managerial Accounting
Spring. 3(3-0) P:M: (ACC 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. 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
Spring. 3(3-0) P:M: (MBA 812 or ACC 202) 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 life-cycle profit management, and customer and supplier profit management.

844 Planning and Control for Global Enterprises
Fall. 3(3-0) P:M: (MBA 812 or ACC 202) 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.

848 Strategic Management Accounting for Business Processes
Summer. 2(2-0) RB: undergraduate degree in accounting R: Open only to Master of Science students in Accounting and Business Processes.

849 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.

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 MS in Professional Accounting students or 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.
Doctoral dissertation research.

ADVERTISING ADV

Department of Advertising
College of Communication Arts and Sciences

160 Media Relations for Professionals
Fall. 4(4-0) SA: ADV 123
Introduction to media relations for professionals in any field. Types of media, interactions with media, and planning of media relations programs.

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) RB: Completion of Tier I writing requirement. R: Not open to freshmen.
Public relations practice in business, education, and government. Emphasis on principles and writing for public relations.

260 Principles of Public Relations
Fall, Spring, Summer. 4(4-0) SA: ADV 227
Role and function of public relations in society. History of the field. Roles of practitioners and understanding of specializations within the field of public relations.

275 Integrated Strategy
Fall, Spring, Summer. 4(3-1) P:M: (ADV 205 and EC 201 and PSY 101) RB: Recommended for students pursuing Advertising as a major.
Practice in strategic reasoning from institutional and individual perspectives to aid the planning of communication campaigns for industry or nonprofit organizations. Relationship between objectives, strategies and tactics in the field of advertising and public relations.

320 Creative Processes in Advertising
Fall. Spring. 3(3-0) P:M: (ADV 275) R: Open only to Advertising majors. SA: ADV 317
Creativity and advertising. Psychology of the creative process. Relationship of creativity to the development of ideas and messages in the major advertising media.

322 Copy Writing and Art Direction
Fall. Spring. 3(2-2) P:M: (ADV 320) R: Approval of department.
Exploratory process used by writers and artists to solve client's advertising problems.

324 Advertising Layout and Design
Fall, Spring. 3(2-2) P:M: (ADV 320) R: Approval of department. SA: ADV 321
Production of materials for magazine, direct mail, and newspapers using computer assisted production techniques.

330 Advertising Management
Fall, Spring, Summer. 3(3-0) P:M: (ADV 275) R: Open only to Advertising majors.
Advertising problems from the perspective of managers responsible for solving problems. Identify problems, develop alternative solutions, and evaluate proposed solutions.

332 Direct Response Advertising
Fall. 3(3-0) P:M: (ADV 330 or ADV 340 or ADV 350) R: Open only to Advertising majors.
Direct response systems', history, growth, and contemporary configurations. Strengths of segmentation and database management, budget, and creative strategies.

332A Direct Response Advertising with Writing
Fall. Spring. Summer. 3(3-0) P:M: (ADV 330 or ADV 340 or ADV 350) R: Open only to Advertising majors.

334 International Advertising
Spring. 3(3-0) P:M: (ADV 330 or ADV 340 or ADV 350) RB: (ADV 375) R: Open only to Advertising majors. SA: ADV 470
Advertising decisions and consumer behavior. Political systems, literacy rates, new technologies, consumer behavior, and culture. Decision making, strategy, media selection, creative execution and campaign evaluation.