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: (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 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.

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. 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: (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: (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: (ACC 202) R: Open only to students in the College of Business. Not open to students in the Department of Accounting and Information Systems or School of Hospitality Business.
Major measurement, valuation, and reporting concepts and 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, Summer. 3(3-0) 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 government budgeting.

321  Accounting Information Systems  
Fall, Spring, Summer. 3(3-0) P: (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: (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: (ACC 202 and ACC 300 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 Multinational Enterprises  
Fall, Summer. 3(3-0) P: (ACC 301 and ACC 331)
Financial reporting and tax issues relating to partners, 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: (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.
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) 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  
Fall, Summer. 3(3-0) 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, Winter, Spring. 3(3-0) R: Open only to MBA students or approval of department.
Not open to students with credit in ACC 301. Not open to students in programs for which ACC 800 is a catalog-listed requirement.

807  Financial Statement Analysis  
Spring. 3(3-0) P: (MBA 802 or ACC 301)
RB: It is recommended that MBA students take ACC 805 prior to enrollment in this course. R: Open only to master's students in Accounting and MBA students or approval of department.

808  Contemporary Financial Reporting Decisions  
Spring. 3(3-0) P: (ACC 301) R: Undergraduate degree in accounting R: Open only to master's students in Accounting or approval of department.
Development of framework for making professional judgments and decisions about accounting for contemporary financial reporting issues.
Accounting—ACC

809 Financial Statement Analysis and Business Processes  
Summer. 2(2-0) Summer: Exec Dev Center.  
RB: undergraduate degree in accounting R:  
Open only to Master of Science students in  
Accounting and Business Processes.  
Analysis of financial statements to facilitate under- 
standing 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 finan- 
cial markets.

811 Business Communications  
Summer. 3(2-0) Summer: Exec Dev Center.  
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 tech- 
niques and presentations. Use of technology to  
enhance communication.

814 Advanced Auditing  
Spring. 3(3-0) P:M: (ACC 411) R: Open only  
to master's students in Accounting or ap- 
proval of department.  
Audit planning, evidence gathering and evaluation.  
Professional standards and regulatory agencies.  
Practical approach to auditing and audit re- 
search. Applications in public and private sector  
audits.

821 Enterprise Database Systems  
Fall. 3(3-0) Interdepartmental with Informa- 
tion Technology Management. Not open to  
students with credit in ITM 311.  
Management of information in business organiza- 
tions. Conceptual modeling of transaction process- 
ings, workflow systems, and enterprise-wide  
networks of value-added activities. Integration of  
decision support and policy level systems with eco- 
nomic event processing systems. Information sys- 
tem implementation.

822 Analysis and Design of Enterprise Systems  
Spring. 3(3-0) Interdepartmental with Infor- 
mation Technology Management. R: Open only  
to MBA students and master's students in  
Accounting or approval of department.  
Structured analysis and design of enterprise infor- 
mation systems. Use of computer-aided software  
design tools. Consulting issues associated with the  
design and implementation of information systems.

823 Advanced Enterprise Database Systems  
Spring. 3(3-0) Interdepartmental with Infor- 
mation Technology Management. P:M:  
(ACC 321 or ACC821 or ITM821) R: Open  
only to MBA students and master's students in  
Accounting or approval of department.  
Enterprise information architectures. Semantic  
and syntactic modeling of enterprise economic phenom- 
ena. Relational database technology and database  
design for business systems. Business process  
analysis patterns and implementation compromises.

824 Digital Business Models and Processes  
Spring. 3(3-0) Interdepartmental with Infor- 
mation Technology Management. R: Open only  
to MBA students and master's students in  
Accounting or approval of department.  
Frameworks for linking information technologies with  
business performance. Identification and valuation  
of key information technologies. Information Tech- 
nology (IT) enabled business models, organizational  
processes, and knowledge management systems.

825 Object-Oriented Business Information Systems  
Fall of even years. 3(3-0) Interdepartmental  
with Information Technology Management.  
P:M: (ACC 823 and ITM 823) R: Open only  
to MBA students and master's students in  
Accounting or approval of department.  
Analysis and design of object-oriented business  
systems. Unified modeling language descriptions of  
business phenomena and rules. Object-oriented  
programming. Use-case analysis and specification.  
XML tag sets for transactions and reporting.

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

828 Enterprise Modeling  
Summer. 3(3-0) Summer: Exec Dev Center.  
RB: undergraduate degree in accounting R:  
Open only to Master of Science students in  
Accounting and Business Processes.  
Representation 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) Summer: Exec Dev Center.  
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 busi- 
ness processes. Role of enterprise  
resource planning (ERP) and other advanced en- 
terprise 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 master's students in Ac- 
counting or approval of department.  
Writing, and presentation techniques of tax re- 
search. Practice and procedure.

833 Federal Income Taxation of Corporations and Shareholders  
Spring. 3(3-0) P:M: (ACC 331) R: Open only to  
MBA students and master's students in  
Accounting or approval of department.  
Federal income taxation of corporations and share- 
holders. 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 master's students in  
Accounting or approval of department.  
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:M: (ACC 331) RB: (ACC 833) R: Open only to MBA students and MS  
in Accounting students or approval of de- 
partment.  
Federal income taxation of transactions by United  
States citizens and corporations outside the United  
States, and of investments by foreign persons in the  
United States.

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 836.  
Conceptual tax planning framework used to analyze  
the role of taxes in business investment and financ- 
ing decisions. Evaluation of alternative strategies  
when tax laws change. Compensation planning,  
choice of entity, capital structure, corporate acquisi- 
tions and divestitures, and international tax planning.

838 Taxation and Management of Business Processes  
Summer. 3(3-0) Summer: Exec Dev Center.  
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. Evalua- 
tion of multiple strategies for accommodating tax law  
changes. Compensation planning, choice of entity,  
capital structure, corporate acquisitions and divest- 
tures, and international tax planning.

840 Managerial Accounting  
Spring. 3(3-0) P:M: (ACC 800) R: Open only  
to graduate students in Business or stu- 
dents in programs for which ACC 840 is a  
catalog-listed requirement. Not open to stu- 
donents with credit in ACC 841.  
Accounting for managerial planning and control.  
Cost estimation. Cost accounting for short- and lon- 
getrun planning decisions. Cost analysis for perform- 
ance evaluation. Cost allocation.

841 Strategic Management Accounting  
Fall. 3(3-0) P:M: (MBA 812 or ACC 341) and  
(MGT 409 or MBA 850 or concurrently) R:  
Open only to MBA students and master's students  
in Accounting or approval of de- 
partment.  
Management accounting concepts and methods for  
strategic management and business-unit manage- 
ment.

843 Operational Management Accounting  
Spring. 3(3-0) P:M: (MBA 812 or ACC 341)  
and (MBA 804 or MSC 317) R: Open only to  
master's students in Accounting and MBA  
students or approval of department.  
Management accounting concepts and methods for  
operational management and business-unit man- 
agement.

844 Management Accounting in Global Enterprises  
Fall. 3(3-0) P:M: (MBA 812 or ACC 341) R:  
Open only to MBA students and master's students in  
Accounting or approval of de- 
partment.  
Management accounting concepts and methods for  
global enterprises.
848 Strategic Management Accounting for Business Processes

849 Global Business Processes and Accounting Information
Summer. 3(3-0) Summer: Exec Dev Center. 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.

852 Corporate Governance and Accounting Control
Fall. 3(3-0) P.M. (ACC 411 or concurrently or MBA 812) R: Open only to master’s student’s in Accounting and MBA students or approval of department. Concepts of corporate governance functions, including management and controllership, function, boards of directors, audit committees, internal auditors, external auditors, The Security Exchange Commission (SEC), and control of enterprise-wide risk management. Historical development and evaluation of current practices.

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.

912 Financial Accounting
Fall. 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, earnings management, and external monitoring including audit and regulation effects.

913 Managerial Accounting
Fall. 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
Summer. 1 to 3 credits. A student may earn a maximum of 4 credits in all enrollments for this course. R: Open only to Ph.D. students in the College of Business. Directed readings and written critiques of readings. Student research papers. Participation in the department workshop series, including presentations of research papers and critiques of presented papers.

915 Theories and Research Methods in Accounting
Spring. 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.

916 Accounting Research Project
Spring. 3(3-0) R: Open only to Ph.D. students in The Eli Broad College of Business. Completion of research project and paper under the direction of faculty.

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—Advertising

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.

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 specialties within the field of public relations.

275 Integrated Strategy
Fall. Spring. Summer. 4(3-1) P: (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) RB: (ADV 275) R: Open only to juniors or seniors in the Advertising major. 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: (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: (ADV 350) 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) RB: (ADV 275) R: Open only to juniors or seniors in the Advertising major.
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: (ADV 330 or ADV 340 or ADV 350) R: Open only to Advertising majors. Not open to students with credit in ADV 332.

332A Direct Response Advertising with Writing
Spring. 3(2-2) P: (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.

336 Promotions and Sponsorships
Fall. Spring. 3(3-0) P: (ADV 330 or ADV 340 or ADV 350) R: Open only to Advertising majors. Not open to students with credit in ADV 336.
Non-traditional advertising strategies. Sponsorship of causes, sports marketing, motion picture marketing, cross-promotion strategies and strategies for non-profit organizations.

336A Promotions and Sponsorships with Writing
Spring. 3(2-2) P: (ADV 330 or ADV 340 or ADV 350) R: Open only to Advertising majors. Not open to students with credit in ADV 336.
Non-traditional advertising strategies. Sponsorship of causes, sports marketing, motion picture marketing, cross-promotion strategies, and strategies for non-profit organizations. Intensive writing with feedback in topic area.

340 Advertising and Public Relations Research Methods
Fall. Spring. Summer. 3(3-0) RB: (ADV 275) R: Open only to juniors or seniors in the Advertising major.
Gathering information and use of information for more effective communications strategies.