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) 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 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) R: Open only to freshmen or sophomores. Open only to juniors in Accounting or approval of department. 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; 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 Accounting and Finance or approval of department. Concepts and procedures for preparing financial statements. Revenue recognition. Accounting for receivables, inventory, plant assets, intangibles, and current liabilities. Applied research methods.

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: 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. 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 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 to senior accounting majors or Master of Science students in Accounting. 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.

450 Accounting for Multinational Enterprises
Fall, Spring, Summer. 3(3-0) P:M: (ACC 301 and ACC 331) Financial reporting and tax issues relating to partnerships, joint ventures, variable interest entities, business combinations, and consolidated entities.

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) Summer: Exec Dev Center. 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
Spring. 3(3-0) P:M: (MBA 802 or ACC 301) R: Open only to MBA students or approval of department. Not open to students with credit in ACC 301. 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
Spring. 3(3-0) P:M: (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. Concepts of financial analysis including both cashflow and earnings-based models for business valuation. Supply of and demand for accounting information in financial markets.

808 Contemporary Financial Reporting Decisions
Spring. 3(3-0) P:M: (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.
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, includ-
ing both cash flow and earnings based models. Supply 
of 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 Infor-
tion Technology Management. Not open to 
students with credit in ACC 321. 
Management of information in business organiza-
tions. Conceptual modeling of transaction process-
ing systems, 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-
tion Technology Management. R: Open only to 
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-
tion 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-
enon. 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-
tation 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-
ology (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-
tation Technology Management. R: Open only to 
MBA students and master's students in 
Accounting or approval of department. 
Not open to students with credit in ITM 414. 
Analysis, design and use of enterprise systems. 
Importance of enterprise system fit and reengineer-
ing of the enterprise. Implementation risks and 
organizational return. 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 enterprise, business processes, and 
value chains. Business process reengineering. 
Enterprise-wide integration of integrated 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-
ents with credit in ACC 841. 
Accounting for managerial planning and control. 
Cost estimation. Cost accounting for short- and long-
run 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 dep-
artment.
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
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.

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.

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.

COMMUNITY, AGRICULTURE, RECREATION AND RESOURCE STUDIES

Department of Community, Agriculture, Recreation and Resource Studies

250 Global Issues in Agriculture and Natural Resources
Fall. 3(3-0) Interdepartmental with Agriculture and Natural Resources. Administered by College of Agriculture and Natural Resources. P:M: Completion of Tier I writing requirement. SA: AEE 301

419 Applications of Geographic Information Systems to Natural Resources Management
Spring. 4(2-4) Interdepartmental with Fisheries and Wildlife; Forestry; Geography; Biosystems Engineering, Administered by Department of Fisheries and Wildlife. RB: (GEO 221) Not open to students with credit in GEO 425.
Application of geographic information systems, remote sensing, and global positioning systems to integrated planning and management for fish, wildlife, and related resources.

800 Foundations of Community, Agriculture, Recreation and Resource Studies
Fall. 3(3-0) R: Open only to graduate students enrolled in the Department of Community, Agriculture, Recreation and Resource Studies.
Concepts, issues, and approaches central to integrated research, service and learning careers in community, agriculture, recreation and resource studies.

802 Survey of Research Methods
Spring. 3(3-0) R: Open only to graduate students in the Department of Community, Agriculture, Recreation and Resource Studies.
Methodological approaches and research techniques applied in multidisciplinary research in community, agriculture, recreation, and resource studies. Concepts and skills needed to interpret and evaluate published research.

895 Case Studies in Community, Agriculture, Recreation and Resource Studies
Spring. 3(3-0) P:M: (ACR 800 and ACR 802) R: Open only to graduate students in the Department of Community, Agriculture, Recreation and Resource Studies.
Case studies in community, agriculture, recreation and tourism, natural resources and environmental systems. Use of multi-disciplinary teams in addressing complex policy, planning, development, and management issues.

898 Master's Professional Project
Fall, Spring. Summer. 1 to 3 credits. A student may earn a maximum of 9 credits in all enrollments for this course. R: Open only to master's students in the Department of Community, Agriculture, Recreation and Resource Studies.
Master's project, non-thesis research, practicum or other professional development capstone experiences.

899 Master's Thesis Research
Fall, Spring. Summer. 1 to 6 credits. A student may earn a maximum of 99 credits in all enrollments for this course. R: Open only to master's students in the Department of Community, Agriculture, Recreation and Resource Studies.
Master's thesis research.

999 Doctoral Dissertation Research
Fall, Spring, Summer. 1 to 12 credits. A student may earn a maximum of 99 credits in all enrollments for this course. R: Open only to doctoral students in the Department of Community, Agriculture, Recreation and Resource Studies.
Doctoral dissertation research.

ADVERTISING

Department of Advertising, Public Relations and Retailing
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.