

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 ACC251H.
 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. 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. 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 Multiunit Enterprises**
 Fall. 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**
 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.
 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 cash-flow 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) RB: 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 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) 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 techniques 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 approval of department.
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. 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**
Spring. 3(3-0) Interdepartmental with Information 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 311.
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**
Spring. 3(3-0) Interdepartmental with Information 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 phenomena. 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 Information 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 Technology (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 Information 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 reengineering 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 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 master's students in Accounting or approval of department.
Writing, and presentation techniques of tax research. 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 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 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 department.
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 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) 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. 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**
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 department.
Management accounting concepts and methods for strategic management and business-unit management.
- 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 management.
- 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 department.
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.

Accounting information for strategic management of business processes. Planning, evaluating, and motivating performance. Budgeting, product costing and pricing, financial and non-financial performance measurement, incentive systems, and activity-based management.

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.

COMMUNITY, AGRICULTURE, RECREATION AND RESOURCE STUDIES

Department of Community,
 Agriculture, Recreation and
 Resource Studies
 College of Agriculture and
 Natural Resources

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

Globalization. Economic, political, and social issues related to natural resources and agricultural production. Historical perspectives and future projections.

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 resources 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 ADV

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.