

**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.