ACCOUNTING

Department of Accounting and Information Systems
Elie Broad College of Business
The Eli Broad Graduate School of Management

201 Principles of Financial Accounting
Fall, Spring, Summer. 3(3-0) R: Not open to freshmen.
Purpose and content of corporate financial statements with emphasis on interpretation and understanding the effects of various transactions on these statements. Basic principles, conventions and concepts related to financial statements. Measurement of assets, liabilities, revenues and expenses. International accounting concepts.

202 Principles of Management Accounting
Fall, Spring, Summer. 3(3-0) P: ACC 201 R: Not open to freshmen.
Management uses of accounting information. Costing products and services, planning and budgeting, performance measurement, control of organizational activities, and decision making.

230 Survey of Accounting Concepts
Fall, Spring, Summer. 3(3-0) R: Not open to undergraduate students in the Eli Broad College of Business and The Eli Broad Graduate School of Management. Not open to students with credit in ACC 201 or ACC 202.
Basic concepts in financial and managerial accounting for non-business majors.

250 Preparing for an Accounting Career
Fall, Spring. 1(1-0) R: Open only to freshmen or sophomores. Open only to juniors in the Department of 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 Economics and Finance and Hospitality Business and Management and Supply Chain Management. Administered by Supply Chain Management. R: Approval of department.
SA: MSC 293
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 Supply Chain Management.

301 Intermediate Financial Accounting I
Fall, Spring, Summer. 3(3-0) P: ACC 202 R: Open to juniors or seniors in the Department of Accounting and Information Systems or in the Department of Finance or approval of department.

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 reporting, budgeting and auditing issues in not-for-profit entities. Government-wide and fund financial statements for state and local governments, generally accepted accounting principles for not-for-profit entities, generally accepted government auditing standards, and budgeting.

321 Accounting Information Systems
Fall, Spring, Summer. 3(3-0) P: ACC 202 and (ACC 300 or concurrently)
Conceptual modeling and implementation of accounting transaction processing systems. Enterprise value chains, documentation of workflow processing and control requirements, and modeling of accounting interoperability requirements.

331 Federal Income Tax Accounting
Fall, Spring, Summer. 3(3-0) P: (ACC 331) 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 and individuals.

333 Taxation and Accounting for the Entrepreneur
Fall, Spring, Summer. 3(3-0) P: ACC 202 R: Open to undergraduate students in the Eli Broad College of Business and The Eli Broad Graduate School of Management and not open to students in the Department of Accounting and Information Systems. Not open to students with credit in ACC 331. C: MGT 352 concurrently.
Basic concepts of income taxation and accounting applicable to business entrepreneurs and their business enterprises.

341 Cost and Managerial Accounting
Fall, Spring, Summer. 3(3-0) P: ACC 300 and STT 315 and MKT 317
Cost accumulation and allocation systems, cost behavior and estimations, and cost analysis for planning and control decisions.

411 Auditing
Fall, Spring, Summer. 3(3-0) P: ACC 300 and ACC 321 and STT 315 R: Open to seniors or master's students in the Accounting major.
The audit process and the role of financial statement audits in organizations and financial markets. Development of the attitude, knowledge, and skills required to meet ethical and auditing standards. Plan and perform audits. Communicate audit results.

480 Accounting Business Communication Skills
Spring. 3(3-0) Interdepartmental with Communication. Administered by Communication. R: Open to undergraduate students in the Department of Accounting and Information Systems and open to masters students in the Department of Accounting and Information Systems.
Oral and written communication skill development for the accounting business world.

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.
Professional internship in public, industrial, or governmental accounting under faculty supervision.

804 Accounting and Management Strategies
Fall. 2(2-0) R: Open to masters students in the Supply Chain Management major.
Use of accounting information for financial planning and decision making. Interpretation and analysis of financial statements and management accounting systems for planning, control and performance evaluation.

805 Corporate Financial Reporting
Fall. 3(3-0) P: MBA 802 R: Open to MBA students or approval of department. Not open to students with credit in ACC 301 or ACC 305.

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

808 Contemporary Financial Reporting Decisions
Fall. 3(3-0) P: ACC 301 RB: Undergraduate degree in accounting. R: Open to master's students in the Accounting major or approval of department.
Framework for making professional judgments and decisions about accounting for contemporary financial reporting issues. Conceptual framework, standard setting, accounting for financial instruments, foreign subsidiaries, and hedging.

Advanced Enterprise Database Systems
Fall, Spring. 3(3-0) Interdepartmental with Information Technology Management. Administered by Accounting. R: Open to graduate students in the Accounting major or open to MBA students or approval of department. Not open to students with credit in ACC 321.


Object-Oriented Business Information Systems
Fall. 3(3-0) Interdepartmental with Information Technology Management. Administered by Accounting. R: Open to master's students in the Accounting major or open to MBA students 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 specifications, and XML tag sets for transactions and reporting.

Federal Income Taxation of Corporations and Shareholders
Fall, Summer. 3(3-0) P: ACC 331 R: Open to master's students in the Accounting major or open to MBA students or approval of department.

The Federal income taxation of corporations and shareholders resulting from operations, distributions, formations, liquidation, and reorganizations. Taxation of pass through entities.

TAXATION OF GIFTS, TRUSTS AND ESTATES
Spring. 3(3-0) P: ACC 331 R: Open to master's students in the Accounting major or open to MBA students or approval of department.

Transfer taxes applied to gifts and transfers at death. Transfer tax planning including the use of trusts.

U.S. Taxation of Multinational Transactions
Spring. 3(3-0) P: ACC 331 RB: ACC 833 R: Open to master's students in the Accounting major or open to MBA students or approval of department.

Federal income taxation of transactions by U.S. persons outside the United States, and of investments by foreign persons in the U.S.

Strategic Management Accounting
Fall. 3(3-0) P: (MBA 812 or ACC 341) and (MGT 409 or (MBA 850 or concurrently)) R: Open to master's students in the Accounting major or open to MBA students or approval of department.

Management accounting concepts for strategic management and business unit-management. Performance measurement, planning and budgeting, and control system design.
950  Doctoral Seminar in Accounting Research  
Fall, Spring. 3(3-0) A student may earn a maximum of 24 credits in all enrollments for this course. R: Open to doctoral students in the Eli Broad College of Business and The Eli Broad Graduate School of Management. Research on auditing, financial and managerial accounting, and taxation using theoretical perspectives and research methods from the social sciences and business disciplines.

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 doctoral students in the Accounting major.  
Doctoral dissertation research.