ACCOUNTING  ACC

Department of Accounting and Information Systems
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.
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 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 to freshmen or sophomores and open to juniors in the Department of Accounting and Information Systems 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 Econom.ics 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 preprofessional 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.

300 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.

301 Intermediate Financial Accounting II
Fall, Spring, Summer. 3(3-0) P: (ACC 300) and completion of Tier I writing requirement
U.S. and international concepts and procedures in accounting for various financial statement elements. Accounting for investments, bonds, leases, pensions, taxes, owners' equity, earnings per share and comprehensive income.

305 Intermediate Accounting for Finance Majors
Fall, Spring. 3(3-0) P: ACC 202 R: Open to 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 or in the 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: 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
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 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 and individuals.

333 Taxation and Accounting for the Entrepreneur
Fall, 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 or MKT 355 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.

393 Introduction to International Business
Fall, Spring, Summer. 3(3-0) Fall: Abroad. Spring: Abroad. Summer: Abroad. Interdepartmental with Finance and General Business and Business Law and Hospitality Business and Management and Marketing and Supply Chain Management. Administered by Marketing. R: Open to students in the Eli Broad College of Business and The Eli Broad Graduate School of Management or in the School of Hospitality Business.
Introduction to the context of international business delivered on-site in foreign settings. Fundamental concepts and principles of globalization such as multinational corporations, foreign markets and economies, internal and external market transactions, international law, cultural influences, and multinational business strategies.

411 Auditing
Fall, Spring, Summer. 3(3-0) P: ACC 300 and ACC 321 and STT 315 R: Open to seniors or masters 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. P: ACC 202 R: Approval of department.
Professional internship in public, industrial, or governmental accounting under faculty supervision.

802 Financial Analysis I
Spring. 1.5(1.5-0) P: MBA 802 R: Open to MBA students or approval of department. Not open to students with credit in ACC 807. Concepts of financial analysis using U.S. and international accounting information. Supply of and demand for accounting information in financial markets.

803 Financial Analysis II
Spring. 1.5(1.5-0) P: MBA 802 and ACC 802 R: Open to MBA students or approval of department. Not open to students with credit in ACC 807.
Cash flow and earnings based accounting models for business valuation.
805 Corporate Financial Reporting
Fall, Spring. 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, 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 to masters students in the Accounting major and open to MBA students or approval of department.


808 Contemporary Financial Reporting Decisions
Fall, Spring. 3(3-0) P: ACC 301 RB: Undergraduate degree in accounting. R: Open to masters 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.

814 Advanced Auditing
Fall. Spring. 3(3-0) P: ACC 411 R: Open to masters students in the Accounting major or approval of department.

Economic, regulatory and technology environments as it relates to auditing in the public and private sectors. Risk analysis, professional standards, audit evidence gathering and evaluations, accounting and auditing research and decision making.

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


823 Advanced Enterprise Database Systems
Spring. 3(3-0) Interdepartmental with Information Technology Management. Administered by Accounting. P: ACC 321 or ACC 821 or ITM 821 R: Open to graduate students in the Accounting major or approval of department.


824 Governance and Control of Enterprise Systems
Fall. Spring. 3(3-0) Interdepartmental with Information Technology Management. Administered by Accounting. R: Open to graduate students in the Accounting major or in the Master of Business Administration in Business Administration or approval of department.

Governance and control of information technologies. Identification and valuation of key information and communication technologies, frameworks for assessing information system risk, information system auditing, and international standards for information technology governance and control.

825 Object-Oriented Business Information Systems
Fall. Spring. 3(3-0) Interdepartmental with Information Technology Management. Administered by Accounting. P: ACC 321 or ACC 821 R: Open to graduate students in the Accounting major 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.

826 Enterprise Information Systems
Spring. 3(3-0) Interdepartmental with Information Technology Management. Administered by Accounting. R: Open to graduate students in the Accounting major or in the Master of Business Administration in Business Administration or approval of department.

Enterprise resource planning (ERP) systems. ERP implementation issues and success factors. Use of enterprise systems, and exploring future directions in ERP systems.

830 Tax Research
Fall. 3(3-0) P: ACC 331 R: Open to masters students in the Accounting major and open to MBA students or approval of department.

Writing and presentation techniques of tax research. Tax practice and procedure, and partnership taxation.

833 Federal Income Taxation of Corporations and Shareholders
Fall, Summer. 3(3-0) P: ACC 331 R: Open to masters students in the Accounting major and 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.

834 Taxation of Gifts, Trusts and Estates
Spring. 3(3-0) P: ACC 331 R: Open to masters students in the Accounting major and 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.

836 U.S. Taxation of Multinational Transactions
Spring. 3(3-0) P: ACC 331 RB: ACC 833 R: Open to masters students in the Accounting major and 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.

841 Strategic Management Accounting
Fall. 1 to 3 credits. P: (MBA 812 or ACC 341) and (MGF 409 or (MBA 850 or concurrently)) R: Open to masters students in the Accounting major and 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.

843 Operational Management Accounting
Spring. 1 to 3 credits. P: (MBA 812 or ACC 341) and (MBA 804 or MKT 317) R: Open to masters students in the Accounting major and open to MBA students or approval of department.

Management accounting for operational management. Advanced cost system design, costing for new product development, profitability of customer and supplier relations and cost of quality.

844 Management Accounting in Global Enterprises
Fall. Spring. 3(3-0) P: MBA 812 or ACC 341 R: Open to masters students in the Accounting major and open to MBA students or approval of department.

Accounting concepts and methods for use in global enterprises.

850 Accounting for Multiunit Enterprises
Fall. Spring. 3(3-0) P: ACC 301 and ACC 331 R: Open to graduate students in the Accounting major or approval of department.

SA: ACC 450

Financial reporting and tax issues related to business combinations and divestitures and the resulting consolidated reporting of the multi-unit enterprise's financial and tax information.

852 Corporate Governance and Accounting Control
Fall. 3(3-0) P: (ACC 411 or concurrently) or MBA 812 R: Open only to masters students in the Accounting major or 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 masters students in the Professional Accounting major or approval of department.
Faculty-supervised study in special topics in accounting.

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.

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.