ACCOUNTING

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: Open to sophomores or juniors or seniors in the Eli Broad College of Business and The Eli Broad Graduate School of Management and open to undergraduate students in the School of Hospitality Business.

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.

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. U.S. and international 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: (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 juniors or seniors in the Finance Major or in the General Management Major or in the Marketing Major or in the Supply Chain Management Major.

Major measurement, valuation, and reporting concepts and procedures underlying the effects on 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. 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. 3(3-0) P: (ACC 300) and completion of Tier I writing requirement

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 MGT 355 concurrently.

Basic concepts of income taxation and accounting applicable to business entrepreneurs and their business enterprises.
Accounting—ACC

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. 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.

822 Information Systems Project
Management
Fall, Spring. 1 to 3 credits. Interdepartmental with Information Technology Management. Administered by Accounting. R: Open to graduate students in the Accounting major and open to MBA students or approval of department.

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

841 Strategic Management Controls Systems
Fall. 1 to 3 credits. P: (MBA 812 or ACC 341) and (MG 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. 3(3-0) 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.

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.

891 Special Topics in Accounting and Information Systems
Fall, Spring. 1 to 3 credits. A student may earn a maximum of 9 credits in all enrollments for this course. R: Open to masters students in the Accounting Major. Current and emerging issues in accounting and information systems.

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 36 credits in all enrollments for this course. R: Open to doctoral students in the Accounting Major. Doctoral dissertation research.