## ACCOUNTING

### ACC—Accounting

#### Department of Accounting and Information Systems

**Eli Broad College of Business and The Eli Broad Graduate School of Management**

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
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<tr>
<td>201</td>
<td>Principles of Financial Accounting</td>
<td>Fall, Spring, Summer. 3(3-0): P: CSE 102 R: Open to undergraduate students in the Business - Admitted major and open to sophomores or juniors or seniors in the Hospitality Business Major. 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.</td>
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<td>202</td>
<td>Principles of Management Accounting</td>
<td>Fall, Spring, Summer. 3(3-0): R: Open to undergraduate students in the Business - Admitted major. Management uses of accounting information. Costing products and services, planning and budgeting, performance measurement, control of organizational activities, and decision making.</td>
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<td>230</td>
<td>Survey of Accounting Concepts</td>
<td>Fall, Spring, Summer. 3(3-0): R: Not open to students in the Accounting major or in the Business - Admitted major or in the Business - Preference major or in the Finance Major or in the Hospitality Business Major or in the Human Resource Management Major or in the Management Major or in the Marketing Major or in the Supply Chain Management Major. Not open to students with credit in ACC 202. Basic concepts in financial and managerial accounting for non-business majors.</td>
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<td>250</td>
<td>Preparing for an Accounting Career</td>
<td>Fall, Spring. 1(1-0): R: Open to freshmen or sophomores and open to undergraduate students in the Business - Admitted major 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.</td>
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<td>293</td>
<td>Cooperative Education for Business Students</td>
<td>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 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.</td>
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<td>300</td>
<td>Intermediate Financial Accounting I</td>
<td>Fall, Spring, Summer. 3(3-0): P: ACC 201 and ACC 202 R: Open to juniors or seniors in the Department of Accounting and Information Systems or in the Department of Finance or in the Business - Admitted major or approval of department. Not open to students with credit in ACC 305. 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.</td>
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<td>301</td>
<td>Intermediate Financial Accounting II</td>
<td>Fall, Spring, Summer. 3(3-0): P: (ACC 300 or ACC 305) 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.</td>
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<td>305</td>
<td>Intermediate Accounting for Finance Majors</td>
<td>Fall, Spring, Summer. 3(3-0): P: ACC 201 and ACC 202 R: Open to juniors or seniors in the Finance Major or in the Human Resource Management Major or in the Management Major or in the Marketing Major or in the Supply Chain Management Major or in the Business - Admitted major. Not open to students with credit in ACC 300. 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.</td>
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<td>308</td>
<td>Governmental and Not-for-Profit Accounting</td>
<td>Fall, Spring, 1(1-0): P: ACC 300 or ACC 305 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.</td>
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<td>321</td>
<td>Accounting Information Systems</td>
<td>Fall, Spring, Summer. 3(3-0): P: ACC 201 and 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.</td>
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<td>331</td>
<td>Federal Income Tax Accounting</td>
<td>Fall, Spring, Summer. 3(3-0): P: (ACC 300 or ACC 305) 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.</td>
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<td>333</td>
<td>Taxation and Accounting for the Entrepreneur</td>
<td>Fall. 3(3-0): P: ACC 201 and 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.</td>
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<td>341</td>
<td>Accounting for Management Decision Making</td>
<td>Fall, Spring, Summer. 3(3-0): P: (ACC 300 or ACC 305) and (STT 200 or STT 201 or STT 315) Identification of relevant accounting information for management decision making, planning and control. Evaluation of cost accounting system design choices for decision usefulness and effectiveness of performance measurement.</td>
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<td>393</td>
<td>Introduction to International Business</td>
<td>Fall, Spring, Summer. 1 to 3 credits. 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.</td>
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<td>411</td>
<td>Auditing</td>
<td>Fall, Spring, Summer. 3(3-0): P: (ACC 300 or ACC 305) and ACC 321 and (STT 200 or STT 201 or STT 315) R: Open to seniors in the Finance Major or in the Accounting major and open to 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.</td>
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<td>490</td>
<td>Independent Study</td>
<td>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.</td>
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<td>491</td>
<td>Special Topics in Accounting and Information Systems</td>
<td>On Demand. 1 to 3 credits. A student may earn a maximum of 9 credits in all enrollments for this course. P: (ACC 201 and ACC 202) and (ACC 300 or ACC 305) R: Open to students in the Department of Accounting and Information Systems or in the Department of Finance. Current and emerging issues in accounting and information systems.</td>
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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.

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.

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 master's 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 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.

814 Advanced Auditing
Fall, Spring. 3(3-0) P: ACC 411 R: Open to master's 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 master's 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. R: Open to graduates 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.

827 Accounting Analytics
Fall, Spring. 3(3-0) Interdepartmental with Information Technology Management. Administered by Accounting. P: (ACC 321 or ACC 821) and ACC 411 R: Open to master's students in the Accounting Major.
Develop an accounting analytics mindset. Determine and apply appropriate data analytic techniques based upon the accounting environment and situation. Use data visualization, predictive analytics and other analytics software as appropriate.
Management Accounting in Global Enterprises
Fall, Spring. 3(3-0) P: MBA 812 or ACC 341
R: Open to master's students in the Accounting major and open to MBA students or approval of department.
Accounting concepts and methods for use in global enterprises.

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.

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 master's students in the Professional Accounting major or approval of department.
Faculty-supervised study in special topics in accounting.

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 master's students in the Accounting Major.
Current and emerging issues in accounting and information systems.

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.

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.

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.