

## ACCOUNTING

## ACC

## Department of Accounting and Information Systems

## The 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. Not open to students with credit in ACC 251H.

Basic concepts of business financial structure. Transaction analysis, measurement and summarization. Interpretation and use of financial reports.

**202 Principles of Management Accounting**

Fall, Spring, Summer. 3(3-0) P:M: (ACC 201) R: Not open to freshmen. Not open to students with credit in ACC251H.

Management uses of accounting data for analysis, decision making, financial planning and control of organizational activities.

**230 Survey of Accounting Concepts**

Fall, Spring, Summer. 3(3-0) R: Open only to students in programs for which ACC 230 is a catalog-listed requirement. Not open to students with credit in ACC 202.

Business income and financial position measurement and reporting. Interpretation of financial statements. Financial planning and decision making. Costing, budgeting, and management control systems.

**250 Preparing for an Accounting Career**

Fall, Spring. 1(1-0)

Changing environment and career management in professional accounting. Change management, ethics, professional certification, improving writing and speaking skills, globalization, and technology.

**251H Honors Accounting Principles**

Fall. 7 credits. Not open to students with credit in ACC 201 or ACC 202.

Business financial structure and operation. Interpretation and use of financial reports. Management uses of accounting data for analysis, decision making, financial planning and control. Management information systems concepts.

**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 Marketing and Supply Chain Management; Economics; Finance; Management; Hospitality Business. Administered by Department of Marketing and Supply Chain Management. R: By permission of the Department only.

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 Marketing and Supply Chain Management.

**300 Intermediate Financial Accounting I**

Fall, Spring, Summer. 3(3-0) P:M: (ACC 202) R: Open only to juniors or seniors in the Eli Broad College of Business. Not open to students in The School of Hospitality Business.

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:M: (ACC 300) and completion of Tier I writing requirement.

Concepts and procedures in accounting for investments, bonds, leases, pensions, taxes, owners' equity, earnings per share and comprehensive income. Accounting changes and errors.

**305 Intermediate Accounting for Finance Majors**

Fall, Spring. 3(3-0) P:M: (ACC 202) R: Not open to students in the Department of Accounting.

Major measurement, valuation, and reporting concepts/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:M: (ACC 300)

Financial and managerial accounting for governmental and other not-for-profit entities. Topics include general and special funds accounting, financial reporting, selected not-for-profit entities, and governmental budgeting.

**321 Accounting Information Systems**

Fall, Spring, Summer. 3(3-0) P:M: (ACC 202 and ACC 300 or concurrently)

Hardware and software elements needed to support accounting information systems. Conceptual modeling and implementation of accounting transaction processing systems. Enterprise value chains. Documentation of workflow processing and control requirements.

**331 Federal Income Tax Accounting**

Fall, Spring, Summer. 3(3-0) P:M: (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, partnerships, and individuals.

**341 Cost and Managerial Accounting**

Fall, Spring, Summer. 3(3-0) P:M: (ACC 202 and ACC 300 and STT 315)

Cost behavior and estimation. Cost analysis for planning and control decisions. Cost accumulation and allocation systems.

**411 Auditing**

Fall, Spring, Summer. 3(3-0) P:M: (ACC 300 and ACC 321 and STT 315) R: Open only to senior accounting majors or Master of Science students in the Professional Accounting major.

Roles, responsibilities and regulation of auditors. Providing assurance to users, including audit objectives, risk assessment, sampling, evidence decisions, control evaluation, and reporting. Auditors' ethical and legal responsibilities.

**450 Accounting for Multiunit Enterprises**

Spring. 3(3-0) P:M: (ACC 301 and ACC 331)

Financial reporting and tax issues relating to partnerships, joint ventures, special purpose entities, consolidated entities, business combinations, foreign currency transactions, derivatives and hedging activities.

**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:M: (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:M: (ACC 202) R: Approval of department.

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

**800 Financial Accounting Concepts**

Fall. 2(2-0) R: Open only to graduate students in Business or students in programs for which ACC 800 is a catalog-listed requirement.

Measurement, valuation, and reporting concepts and procedures underlying the major components of financial statements. Analyses, interpretation, and use of financial statements.

**803 Accounting Institutions and Regulation**

Summer. 3(3-0) RB: undergraduate degree in accounting R: Open only to Master of Science students in Accounting and Business Processes.

Economic, political and legal factors affecting accounting regulation. Role of national and international regulatory institutions, professional organizations, and corporations in standard setting. Applied professional research for accountants, primarily with computerized search systems.

**804 Accounting and Management Strategies**

Summer. 2(2-0) R: Open only to students in the Master of Science in Manufacturing and Innovation.

Use of accounting information for financial planning and decision making. Interpretation and analysis of financial statements. Management accounting systems for planning, control, and performance evaluation.

**805 Corporate Financial Reporting**

Fall. 3(3-0) P:M: (MBA 802) R: Open only to MBA students or approval of department. Not open to students with credit in ACC 301.

Nature and measurement of financial statement elements. Theory related to financial accounting and reporting. Financial accounting issues including income determination and balance sheet valuation.

**807 Financial Statement Analysis**

Spring. 3(3-0) P:M: (MBA 802) R: Open only to MBA students and MS in Professional Accounting students or approval of department.

Concepts of financial analysis including both cash flow and earnings based models for business valuation. Supply of and demand for accounting information in financial markets.

## Accounting and Information Systems—ACC

- 808 Issues in Financial Reporting**  
Summer. 2(2-0) RB: undergraduate degree in accounting R: Open only to Master of Science students in Accounting and Business Processes.  
Accounting for related business entities, including business combinations and consolidated financial statements. Contemporary financial reporting issues, such as accounting for derivatives, instruments with characteristics of both debt and equity and employee stock options.
- 809 Financial Statement Analysis and Business Processes**  
Summer. 2(2-0) RB: undergraduate degree in accounting R: Open only to Master of Science students in Accounting and Business Processes.  
Analysis of financial statements to facilitate understanding and evaluation of business processes and strategies. Concepts of business valuation, including both cash flow and earnings based models. Supply of and demand for accounting information in financial markets.
- 811 Business Communications**  
Summer. 3(2-0) RB: undergraduate degree in accounting R: Open only to Master of Science students in Accounting and Business Processes.  
Examination and practice of the tools, techniques and strategies for effective communication in the workplace. Overview of communication theory. Communication strategies, oral and written techniques and presentations. Use of technology to enhance communication.
- 814 Advanced Auditing**  
Spring. 3(3-0) P:M: (ACC 411) R: Open only to MBA students and MS in Professional Accounting students.  
Audit planning, evidence gathering and evaluation. Professional standards and regulatory agencies. Practical approach to accounting and auditing research. Applications in public and private sector audits.
- 821 Enterprise Database Systems**  
Fall. 3(3-0) Interdepartmental with Information Technology Management. R: Open only to MBA students and MS in Professional Accounting students. Not open to students with credit in ACC 321.  
Management of information in business organizations. Conceptual modeling of transaction processing systems, workflow systems, and enterprise-wide networks of value-added activities. Integration of decision support and policy level systems with economic event processing systems. Information system implementation.
- 822 Analysis and Design of Enterprise Systems**  
Fall. 3(3-0) Interdepartmental with Information Technology Management. P:M: (ACC 321 or MBA 823) R: Open only to MBA students and Master of Science students in Professional Accounting or approval of department.  
Structured analysis and design of enterprise information systems. Use of computer-aided software design tools. Consulting issues associated with the design and implementation of information systems.
- 823 Advanced Enterprise Database Systems**  
Fall. 3(3-0) Interdepartmental with Information Technology Management. P:M: (ACC 321 or ACC 821 or ITM 821) R: Open only to MBA students and Master of Science students in Professional Accounting or approval of department.  
Enterprise information architectures. Semantic and syntactic modeling of enterprise economic phenomena. Relational database technology and database design for business systems. Business process analysis patterns and implementation compromises.
- 824 Business Data Communications**  
Spring. 3(3-0) Interdepartmental with Information Technology Management. P:M: (MBA 823 or ACC 321) R: Open only to MBA students and Master of Science students in Professional Accounting or approval of department.  
Methods of enterprise data communications. Local and wide area networks. Network control and security. Groupware and electronic commerce applications. Design and implementation of local area networks and internet commerce servers for businesses.
- 825 Object Oriented Business Information Systems**  
Spring. 3(3-0) Interdepartmental with Information Technology Management. P:M: (ACC 823 or ITM823) R: Open only to MBA students and Master of Science students in Professional Accounting or approval of department.  
Analysis and design of object-oriented business systems. Unified modeling language of business phenomena and rules. Object-oriented programming. Use-case analysis and specification.
- 826 Enterprise Information Systems**  
Spring. 3(3-0) Interdepartmental with Information Technology Management. R: Open only to MBA students and students in the Master of Science in Professional Accounting or approval of department.  
Analysis, design and use of enterprise systems. Importance of enterprise system fit and reengineering of the enterprise. Implementation risks and organizational returns. Use of enterprise software.
- 828 Enterprise Modeling**  
Summer. 3(3-0) RB: undergraduate degree in accounting R: Open only to Master of Science students in Accounting and Business Processes.  
Representation of enterprise economic phenomena. Modeling of workflow, business processes, and value chains. Business process reengineering. Enterprise-wide integration of information systems. Database and object implementation of enterprise information architectures.
- 829 Advanced Enterprise Systems**  
Summer. 3(3-0) RB: undergraduate degree in accounting R: Open only to Master of Science students in Accounting and Business Processes.  
Analysis and design of efficient and effective business processes. Role of enterprise resource planning (ERP) and other advanced enterprise systems. Integration of ERP and e-commerce systems. New information technologies to facilitate managerial decision-making.
- 830 Tax Research**  
Fall. 3(3-0) P:M: (ACC 331) R: Open only to MBA students and MS in Professional Accounting students or approval of department.  
Writing, and presentation techniques of tax research. Practice and procedure.
- 833 Federal Income Taxation of Corporations and Shareholders**  
Fall. 3(3-0) P:M: (ACC 331) R: Open only to MBA students and MS in Professional Accounting students or approval of department.  
Federal income taxation of corporations and shareholders. Federal income tax liability, distributions, formation, liquidation, and reorganization.
- 834 Taxation of Gifts, Trusts and Estates**  
Spring. 3(3-0) P:M: (ACC 331) R: Open only to MBA students and MS in Professional Accounting students or approval of department.  
Income taxation of trusts and estates. Transfer taxes applied to gifts and transfers at death.
- 836 U. S. Taxation of Multinational Transactions**  
Spring. 3(3-0) P:M: (ACC 331) RB: (ACC 833) R: Open only to MBA students and MS in Professional Accounting students or approval of department.  
Federal income taxation of transactions outside the United States by United States citizens and corporations, and of investments in the United States by foreign persons.
- 837 Taxes and Managerial Decisions**  
Fall. 3(3-0) P:M: (MBA 812 or ACC 202) Not open to students with credit in ACC 833 or ACC 836.  
Conceptual tax planning framework used to analyze the role of taxes in business investment and financing decisions. Evaluation of alternative strategies when tax laws change. Compensation planning, choice of entity, capital structure, corporate acquisitions and divestitures, and international tax planning.
- 838 Taxation and Management of Business Processes**  
Summer. 3(3-0) RB: undergraduate degree in accounting R: Open only to Master of Science students in Accounting and Business Processes.  
Conceptual tax planning framework for analyzing business processes and related decisions. Evaluation of multiple strategies for accommodating tax law changes. Compensation planning, choice of entity, capital structure, corporate acquisitions and divestitures, and international tax planning.
- 840 Managerial Accounting**  
Spring. 3(3-0) P:M: (ACC 800) R: Open only to graduate students in Business or students in programs for which ACC 840 is a catalog-listed requirement. Not open to students with credit in ACC 841.  
Accounting for managerial planning and control. Cost estimation. Cost analysis for short- and long-run planning decisions. Cost analysis for performance evaluation. Cost allocation.

**841 Strategic Management Accounting**  
 Spring. 3(3-0) P:M: (MBA 812 or ACC 202)  
 R: Open only to MBA students and MS in  
 Professional Accounting students.

Use of financial and nonfinancial information for strategic management and profit planning. Strategic financial budgeting, performance measurement, incentive systems, activity-based cost management, target cost management, product life-cycle profit management, and customer and supplier profit management.

**844 Planning and Control for Global Enterprises**

Fall. 3(3-0) P:M: (MBA 812 or ACC 202) R:  
 Open only to MBA students and MS in  
 Professional Accounting students or  
 approval of department.

Contemporary issues in accounting for global business activities. Financial planning, coordination, control, and performance measurement in global enterprises.

**848 Strategic Management Accounting for Business Processes**

Summer. 2(2-0) 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) 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.

**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.

**911 Accounting Information Systems**

Spring. 3(3-0) R: Open only to Ph.D.  
 students in the College of Business.

Theories of conceptual modeling, ontological engineering, and information diffusion. Research methods for the evolution of accounting systems, end-user computing, productivity and knowledge management, and schema acquisition and evaluation.

**912 Financial Accounting**

Spring. 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, earning management, and external monitoring which includes audit and regulation effects.

**913 Managerial Accounting**

Spring. 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**

Fall. 1(1-0) A student may earn a maximum  
 of 5 credits in all enrollments for this course.  
 R: Open only to Ph.D. students in the  
 College of Business.

Participation in the department workshop series, including presentations of research papers and critiques of presented papers.

**915 Theories and Research Methods in Accounting**

Fall. 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.

**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.

## ADVERTISING ADV

### Department of Advertising 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.

**227 Principles of Public Relations**

Fall, Spring, Summer. 4(4-0) RB:  
 Completion of Tier I writing requirement. R:  
 Not open to freshmen.

Public relations practice in business, education, and government. Emphasis on principles and writing for public relations.

**260 Principles of Public Relations**

Fall, Spring, Summer. 4(4-0) SA: ADV 227

Role and function of public relations in society. History of the field. Roles of practitioners and understanding of specializations within the field of public relations.

**275 Integrated Strategy**

Fall, Spring, Summer. 4(3-1) P:M: (ADV 205  
 and EC 201 and PSY 101) RB:  
 Recommended for students pursuing  
 Advertising as a major.

Practice in strategic reasoning from institutional and individual perspectives to aid the planning of communication campaigns for industry or nonprofit organizations. Relationship between objectives, strategies and tactics in the field of advertising and public relations.

**320 Creative Processes in Advertising**

Fall, Spring. 3(3-0) P:M: (ADV 275) R: Open  
 only to Advertising majors. SA: ADV 317

Creativity and advertising. Psychology of the creative process. Relationship of creativity to the development of ideas and messages in the major advertising media.

**322 Copy Writing and Art Direction**

Fall, Spring. 3(2-2) P:M: (ADV 320) R:  
 Approval of department.

Exploratory process used by writers and artists to solve client's advertising problems.

**324 Advertising Layout and Design**

Fall, Spring. 3(2-2) P:M: (ADV 320) R:  
 Approval of department. SA: ADV 321

Production of materials for magazine, direct mail, and newspapers using computer assisted production techniques.

**330 Advertising Management**

Fall, Spring, Summer. 3(3-0) P:M: (ADV  
 275) R: Open only to Advertising majors.

Advertising problems from the perspective of managers responsible for solving problems. Identify problems, develop alternative solutions, and evaluate proposed solutions.

**332 Direct Response Advertising**

Fall. 3(3-0) P:M: (ADV 330 or ADV 340 or  
 ADV 350) R: Open only to Advertising  
 majors. Not open to students with credit in  
 ADV 332A.

Direct response systems', history, growth, and contemporary configurations. Strengths of segmentation and database management, budget, and creative strategies.

**332A Direct Response Advertising with Writing**

Spring. 3(2-2) P:M: (ADV 330 or ADV 340 or  
 ADV 350) R: Open only to Advertising  
 majors. Not open to students with credit in  
 ADV 332.

Direct response systems', history, growth, and contemporary configurations. Strengths of segmentation and database management, budget, and creative strategies. Intensive writing with feedback in topic area.

**334 International Advertising**

Spring. 3(3-0) P:M: (ADV 330 or ADV 340 or  
 ADV 350) RB: (ADV 375) R: Open only to  
 Advertising majors. SA: ADV 470

Advertising decisions and consumer behavior. Political systems, literacy rates, new technologies, consumer behavior, and culture. Decision making, strategy, media selection, creative execution and campaign evaluation