

## 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.
- 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**  
 Fall. 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.

## 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.
- 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) RB: (ADV 275) R: Open only to juniors or seniors in the Advertising major. 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 problem.