

## ACCOUNTING

## ACC

Department of Accounting  
and Information SystemsEli 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.

**202 Principles of Management 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.

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 Economics 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 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.

**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 Human Resource Management Major or in the Marketing Major or in the Supply Chain Management Major.

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 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.

**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.

**801 International Accounting**

Fall, Spring, Summer. 1 to 3 credits. R: Open to students in the Eli Broad College of Business and The Eli Broad Graduate School of Management.

An introduction to international accounting. Measurement, valuation, and reporting concepts and procedures underlying the major components of financial statements; analysis, interpretation, and use of financial statements in an international context; budgeting; costing; performance measurement and evaluation; control of international operations; international perspective on financial accounting regulation and management accounting issues.

**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.

## Accounting—ACC

- 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.  
Concepts of financial analysis using U.S. and international accounting information. Cash-flow and earnings based models for business valuation, and supply of and demand for accounting information in financial markets.
- 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.  
Management of information in business organizations. Conceptual modeling of transaction process systems, workflow systems and enterprise-wide networks of value-added activities. Integration of decision support and policy level systems with economic event processing systems. Evolution of accounting systems.
- 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.  
Management of information system projects. Modeling of business processes. Management of project scope, time and costs. Planning and control of projects. Program and portfolio management. Consulting issues for effective project management.
- 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.  
Architecture of enterprise information. 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 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 master's 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 master's 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 master's 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 master's 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 Controls Systems**  
Fall. 1 to 3 credits. P: (MBA 812 or ACC 341) and (MGT 409 or (MBA 850 or concurrently)) R: Open to master's 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 Value Chain Accounting and Analytics**  
Fall. 1 to 3 credits. P: (MBA 812 or ACC 341) and (MBA 804 or MKT 317) R: Open to master's students in the Accounting Major and open to MBA students or approval of department.  
Design and use of managerial accounting systems to support operational decisions in complex, real-world settings, using analytical techniques and real data.
- 844 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.
- 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 master's 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 master's 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.