

805. Special Topics in Taxation

Spring, 4(4-0) Program in Professional Accounting students or approval of department; ACC 401 or ACC 440.

Problems of specially taxed organizations and specially taxed situations including taxation of exempt organizations, international operations, financial institutions, and affiliated corporations.

806. Seminar in Taxation Practice

Spring, 1(1-0) May reenroll for a maximum of 2 credits. Program in Professional Accounting students or approval of department; ACC 401 or ACC 441, ACC 802.

Presentations on techniques, specific issues, and case studies by taxation professionals, faculty and graduate students.

814. Auditing Issues

Winter, 4(4-0) Program in Professional Accounting students or approval of department; ACC 410 or ACC 444.

Statistical sampling and computer audit applications; auditors' legal responsibilities; audit risk analysis and judgements; extensions of the attest function; auditing theory development and research.

815. Contemporary Accounting Theory

Winter, 4(4-0) Program in Professional Accounting students or approval of department; ACC 819, F I 871.

Theoretical accounting models; review of historical development of accounting thought. Nature and measurement of assets, liabilities, equity, revenue, expense, and income.

816. Contemporary Accounting Issues

Spring, 4(4-0) Program in Professional Accounting students or approval of department; ACC 815.

Examination of current corporate financial reporting practices and problem areas.

817. Financial Decision Models

Winter, 4(4-0) ACC 839, F I 888. Interdepartmental with and administered by the Department of Finance and Insurance.

Development and application of computerized financial models in finance, accounting, and control activities. Use of financial planning software on personal and mainframe computers. Emphasis on models in case analysis.

819. Advanced Financial Accounting

(ACC 445.) Spring, 4(4-0) Program in Professional Accounting students or approval of department. ACC 301; cannot receive credit for ACC 430 and ACC 445.

Accounting for consolidated corporate units; partnership and governmental organizations; reporting requirements under the SEC and other regulatory agencies.

839. Accounting Concepts and Processes

Fall, Summer, 4(4-0) Graduate standing. For MBA students without a background in accounting.

Financial accounting and reporting. Nature and measurement of assets, liabilities, stockholders' equity, expense, and revenue. Expense and revenue recognition. Funds flow and cash flow analysis. Manufacturing cost flows and income determination. Basic matters in income taxation.

840. Managerial Accounting

Fall, Winter, Spring, Summer, 4(4-0) ACC 839.

Accounting for planning and control. Cost behavior. Standards and flexible budgets for control. Responsibility accounting and the contribution approach. Relevant cost analysis for problem solving. Quantitative techniques in accounting measurement.

842. Advanced Managerial Accounting

(ACC 812.) Fall, 4(4-0) Program in Professional Accounting students or approval of department; ACC 420 or ACC 442.

Concepts and rationale underlying managerial accounting methods. Alternative approaches to cost control, segment performance measurement, and transfer pricing. Budgetary philosophy, organization, and evaluation.

852. Design and Use of Small Accounting Systems

Fall, 4(4-0) Program in Professional Accounting students or approval of department; ACC 441.

Application package review including general ledgers and other accounting software; application development tools for microcomputer-based accounting systems; integration of user-programmed features with general purpose accounting software.

853. Advanced Accounting Information Systems

(ACC 811.) Winter, 4(4-0) Program in Professional Accounting students or approval of department; ACC 852.

Advanced file organization methods in constructing accounting information systems. Accounting implications of data base processing, on-line systems, and systems analysis and design.

854. Concepts and Policies in Accounting Information Systems

Spring, 4(4-0) Program in Professional Accounting students or approval of department; ACC 852.

Enterprise-wide accounting information systems analysis techniques; policy issues of AIS implementation; team project of AIS implementation; presentations by information systems practitioners.

890. Special Problems

Fall, Winter, Spring, Summer, 1 to 4 credits. May reenroll for a maximum of 8 credits. Approval of department.

900. Seminar in Accounting Theory

Fall, 4(4-0)

Theory construction and verification. Alternative approaches to structuring accounting theories. Formulation of research projects in accounting.

901. Seminar in Management Accounting

Winter, 4(4-0)

Research on the use of accounting information by managers and on the impact of accounting information on managerial decision making.

902. Seminar in Accounting Research

Spring, 1 to 4 credits. May reenroll for a maximum of 6 credits if different topics are taken. Doctoral students.

Research and research methodology in special accounting topics such as information economics, information systems, auditing, taxation, and behavioral accounting.

999. Doctoral Dissertation Research

Fall, Winter, Spring, Summer. Variable credit. Approval of department.

ADVERTISING**ADV****College of Communication Arts and Sciences****205. Principles of Advertising**

Fall, Winter, Spring, Summer, 4(4-0) Sophomores.

Comprehensive survey of basic principles and practices of advertising in their relation to our economy, our society, and our system of mass communication. Historical, social, and economic development of the field. Psychological and creative factors involved in advertising; research, media, and campaigns.

317. Advertising Creative Strategy and Execution

Fall, Winter, Spring, Summer, 4(3-2) MTA 300 or concurrently, ADV 205, JRN 201.

Process of making strategic and tactical creative decisions. Numerous writing assignments related to developing creative strategy, visualization techniques, basic copy structures, lifestyle advertising, conveying advertiser and brand images.

321. Advertising Graphics and Production

Fall, Winter, Spring, 4(3-2) ADV 317.

Production problems in preparing material for magazines, direct mail, and newspapers. Printing processes; color printing; advertising art; paper and its uses; booklet production.

323. Consumer Behavior

Fall, Winter, Spring, Summer, 4(4-0) MTA 300 or concurrently, ADV 205, PSY 170, SOC 241.

Acquiring, analyzing, and interpreting consumer information for advertising decisions, including: situation analysis, market and audience analysis, setting objectives, message and media decisions, advertising evaluation.

327. Principles of Public Relations

Fall, Winter, Spring, Summer, 4(4-0)

Nature of public relations practice in business, education, government. Emphasis on public relations principles: identifying target publics, press relations, cost management, planning public relations programs.

346. Advertising Media Planning and Strategy

Fall, Winter, Spring, Summer, 4(4-0) ADV 317, ADV 323, MTA 301, MTH 110, CPS 115.

Planning, execution and control of advertising media programs. Fundamental characteristics of the media. Buying and selling process, and techniques and methods used in media planning process.

399. Advertising/Public Relations Internship

Fall, Winter, Spring, Summer, 1 to 12 credits. May reenroll for a maximum of 12 credits. Junior majors, approval of department.

Internship with advertiser or company in an advertising/public relations-related industry.

417. Advanced Advertising Creative Strategy and Execution

Fall, Winter, Spring, 4(3-2) May reenroll for a maximum of 8 credits. ADV 317.

Numerous writing assignments related to developing creative strategies, developing and coordinating messages for different media, presenting and explaining creative executions, structuring copy emphasizing narrative techniques, techniques of visualization.

**Descriptions — Advertising
of
Courses**

**421. Computer Assisted Advertising
Production**
Fall. 4(3-2) ADV 346.

Computer assisted video, audio, print and graphics production techniques and their use in advertising and public relations creative and campaign presentations.

423. Retail Advertising and Promotion
Fall, Winter, Spring. 4(4-0) Majors:
ADV 317; others: Juniors.

Planning and preparation of retail advertising and promotion with emphasis on smaller retailer; practice in retail copy and layout; selecting media; research; outside project related to the student's interest.

441. Television and Radio Advertising
Fall, Winter, Spring. 4(4-0) ADV 205.

Principles and practices underlying successful radio-television advertising; emphasis on media research, rate structure, programming, creativity; instruction in televising commercials.

445. Sales Promotion Management
Fall, Winter. 4(4-0) ADV 460 or concurrently.

Sales promotion techniques and the planning, implementation, evaluation and legal implications of appropriate strategies in consumer and trade markets. Emphasis on the coordination of sales promotion with the advertising program.

449. Business to Business Advertising
Spring. 4(4-0) ADV 460 or concurrently.

Managerial and creative functions of advertising as applied in the business and industrial fields.

460. Advertising Management
Fall, Winter, Spring, Summer. 4(4-0)
ADV 346, MTA 301.

Decision theory and techniques used in planning, directing, and evaluating advertising. Emphasis on media-message strategies and media systems.

**465. Advertising and Social
Responsibility**
Winter, Spring, Summer. 4(4-0) At
least 10 credits in advertising courses or approval
of department.

Assessing the impact of advertising on society, the culture and the economy. Study of ethical systems as basis for evaluating advertising. Self-regulation, laws and government regulation of advertising.

470. International Advertising
Spring. 4(4-0) ADV 460, second year
competency in a foreign language or approval of
department.

Comparative analysis of cultures, economic conditions, laws, social conditions and technological developments to make managerial and public policy decisions on international advertising and marketing communication activities.

475. Advertising Research
Fall, Winter, Spring. 4(3-2) ADV 323,
ADV 346.

Nature, scope, and applications of research in advertising; theory, concept, and fact in the research process; dimensions of advertising research: data collection, field investigation, measurements of advertising and media audiences; evaluation of advertising messages.

486. Advertising Campaigns
Winter, Spring, Summer. 4(4-0) ADV
460, ADV 475.

Role of advertisers, agencies and media in applying advanced decision theories and techniques. Use of major projects to apply methods of planning, directing and controlling comprehensive advertising and public relations programs.

499. Individual Projects
Fall, Winter, Spring, Summer. 1 to 6
credits. May reenroll for a maximum of 12 credits.
Approval of department.

823. Consumer Behavior
Winter. 4(4-0) COM 820 or approval
of department.

Examination of the emerging knowledge concerning consumer behavior. Emphasizes inquiry into the theory and process whereby consumer behavior is influenced by means of interpersonal and mass communication.

826. Advertising Management
Fall, Winter. 4(4-0)

Planning and formulating promotional strategy; establishing policies and making decisions to solve promotional problems of advertisers and agencies. Emphasis on case analysis.

831. Media Research I
Fall. 4(4-0) Approval of department.
Interdepartmental with and administered by
the Department of Telecommunication.

Survey and experimental research designs and their relationship to mass media problems. Applied mass media research, audience research, consumer studies, mass media message research.

832. Media Research II
Winter. 4(4-0) TC 831. Interdepart-
mental with and administered by the Depart-
ment of Telecommunication.

Data analysis techniques and presentation of mass media research data. Models for the study of mass media research problems.

846. Management of Media Programs
Spring. 4(4-0)

Planning, execution and control of media programs. Theory and techniques of media allocation, including use of marginal analysis, mathematical programming, simulation and game theory in formulation of media strategy.

850. Problems in Public Relations
Fall. 4(4-0) Approval of department.

Purposes and principles of audience analysis to develop solutions to public relations problems.

**858. Management of Advertising
Information**
Spring. 4(4-0) ADV 826.

Management of information for advertising planning, decision making and control. Design of advertising information systems, decision to buy information, collection and analysis of information, data bank management.

865. Advertising and Society
Spring. 4(4-0) Approval of depart-
ment.

Theory and scientific evidence relevant to the process and effect of advertising on individuals and on the socio-economic system. Social responsibilities of advertising and advertising regulation.

870. International Advertising
Spring. 4(4-0) ADV 826 or approval of
department.

International advertising and promotion; formulation and implementation of international promotional strategies and policies; cases and problems from the viewpoint of advertisers and advertising agencies.

890. Special Problems
Fall, Winter, Spring, Summer. 1 to 6
credits. May reenroll for a maximum of 24 credits.
Approval of department.

899. Master's Thesis Research
Fall, Winter, Spring, Summer. Varia-
ble credit. Approval of department.

**931. Mass Media and the First
Amendment**
Fall. 4(4-0) Advanced graduate stu-
dents. Interdepartmental with the School of
Journalism and the Department of Telecommu-
nication. Administered by the School of Journal-
ism.

First amendment rights and the mass media. Analysis in depth of past and present public policy in areas of confrontation over guaranteed rights of freedom of expression.

965. Economics of the Mass Media
Fall. 4(4-0) Approval of department.

Economic theory and analysis relevant to mass media. Economic structure of the media and advertising. Conditions of competition among media and within related industries. Economic performance of media and advertising.

990. Independent Study
Fall, Winter, Spring, Summer. 1 to 12
credits. May reenroll for a maximum of 12 credits.
Approval of department.

Independent study of advanced theory, research and history of advertising thought.

AEROSPACE STUDIES A S

Office of the Provost

110. Organization of the U.S. Air Force
Fall. 1(1-1)

The doctrine and mission of the U.S. Air Force; includes its history, organization, and how it is structured for mission accomplishment. Comparison of armed services mission relationships. Leadership laboratory.

**111. U.S. Strategic Offensive and
Defensive Forces**
Winter. 1(1-1)

Comparison of the missions and functions of specific Air Force commands, including employment of contemporary aerospace equipment and systems, as well as naval strategic offensive forces and army ABM systems. Leadership laboratory.

112. U.S. General Purpose Forces
Spring. 1(1-1)

Tactical air forces. The mission, organization and function of the Air Force support commands and separate operating agencies as well as forces of other military branches. Leadership laboratory.