

ACCOUNTING

823*. **Database Accounting Systems**
 Spring. 3(3-0)
 P: ACC 822 R: Graduate or PPA Business
MBA or PPA
 Analysis, design, and implementation of database accounting systems; use of automated systems analysis tools; non-financial use of transaction processing data.
 QP: ACC 852 QA: ACC 853

824*. **Accounting Data Communications**
 Fall. 3(3-0)
 P: ACC 823 R: Graduate or PPA Business
MBA or PPA
 Methods of accounting data communication. Local and wide area networks. Network internal control and security. Groupware and e-mail applications. Design and implementation of local area networks.
 QP: ACC 852 QA: ACC 890

825*. **Emerging Issues in Accounting Information Systems**
 Spring. 3(3-0)
 P: ACC 824 R: Graduate or PPA Business
MBA or PPA
 Executive information and decision support systems. Artificial intelligence and expert systems. Knowledge acquisition and representation. Integration of accounting information systems, decision support systems, and expert systems.
 QP: ACC 853 QA: ACC 854

830*. **Tax Research**
 Fall. 3(3-0)
 P: ACC 430 or ACC 439 R: Graduate or PPA Business
MBA or PPA
 Tax research, writing, and presentation techniques. Practice and procedure.
 QP: ACC 440 ORACC 401 QA: ACC 802

833*. **Federal Income Taxation of Corporations and Shareholders**
 Fall. 3(3-0)
 P: ACC 431 or ACC 439 R: Graduate or PPA Business
MBA or PPA
 Federal income taxation of corporations and shareholders, including federal income tax liability, distributions, formation, liquidation, and reorganization.
 QP: ACC 401 ORACC 440 QA: ACC 803

834*. **Taxation of Gifts, Trusts and Estates**
 Spring. 3(3-0)
 P: ACC 431 or ACC 439 R: Graduate or PPA Business
MBA or PPA
 Income taxation of trusts and estates and their beneficiaries and transfer taxes applied to gifts and transfers at death.
 QP: ACC 401 ORACC 440 QA: ACC 804

835*. **Emerging Issues in Taxation**
 Spring of even-numbered years. 3(3-0)
 P: ACC 431 or ACC 439 R: Graduate or PPA Business
MBA or PPA
 Topics of current importance in taxation.
 QP: ACC 401 ORACC 440 QA: ACC 805

836*. **U. S. Taxation of Multinational Transactions**
 Spring. 3(3-0)
 P: ACC 431 or ACC 439; ACC 833 R: Graduate or PPA Business
MBA or PPA
 Federal income taxation of transactions outside the U.S. by U.S. persons and of investment in the U.S. by foreign persons.
 QP: ACC 401 ORACC 440 ACC 803 QA: ACC 890

840*. **Managerial Accounting**
 Fall, Spring, Summer. 3(3-0)
 P: ACC 800 or equivalent R: Graduate Business
 Accounting for managerial planning and control. Cost estimation; cost analysis for short- and long-run planning decisions; cost analysis for performance evaluation; cost allocation.
 QP: ACC 839 QA: ACC 840

841*. **Managerial Accounting Analysis**
 Fall. 3(3-0)
 P: ACC 341 or ACC 840; MTA 317 R: Graduate or PPA Business
MBA or PPA
 Functional uses of accounting in management of the firm. Investment, profit and cost center, and performance measurement issues. Cost analysis including: quality, production processes and strategic management.
 QP: ACC 303 MTA 317 QA: ACC 442 ACC 420

842*. **Advanced Managerial Accounting**
 Spring. 3(3-0)
 P: ACC 841 R: Graduate or PPA Business
MBA or PPA
 Concepts and rationale underlying managerial accounting methods. Alternative approaches to cost estimation, pricing, cost allocation and performance evaluation.
 QP: ACC 420 ORACC 442 QA: ACC 842

844*. **International Managerial Accounting**
 Fall of odd-numbered years. 3(3-0)
 P: ACC 840 or ACC 341 R: Graduate or PPA Business
MBA or PPA
 Managerial accounting systems for global business, accounting organizational design, performance evaluation, pricing, control, and cost allocation.
 QP: ACC 840 ORACC 303

850*. **Integrative Perspective on Accounting Issues**
 Spring. 3(3-0)
 P: ACC 321; ACC 341 or concur; ACC 419 or ACC 411; ACC 439 or ACC 431 R: Graduate or PPA Business
MBA or PPA
 Synthesis of auditing, information systems and financial, managerial, and taxation accounting concepts through analysis and application in business situations. Accountants' responsibilities, ethics, and functions in organizations and society.
 QP: ACC 440 ACC 321 ACC 303 ACC 444

890*. **Special Problems**
 Fall, Spring, Summer. 1 to 3 credits.
 May reenroll for a maximum of 6 credits.
 R: Graduate or PPA Business
PPA Approval of Department
 Graduate level independent study in special topics in accounting.
 QA: ACC 890

911*. **Introduction to Accounting Research**
 Spring. 3(3-0)
 R: Doctoral students Business
 The scientific method in accounting. Accounting research in taxation, auditing, information systems, managerial and financial accounting.
 QA: ACC 902

912*. **Accounting Research Seminar I**
 Fall. 3(3-0)
 R: Doctoral students Business
 The value of accounting information to external users. Research and research methodologies in accounting topics such as securities markets, earnings management and external monitoring which includes audit and regulation effects.
 QA: ACC 900

913*. **Accounting Research Seminar II**
 Spring. 3(3-0)
 R: Doctoral students Business
 The value of accounting information to internal users. Research and research methodologies in accounting topics including expert judgments, demand for information systems, theory of property right, demand for internal monitoring and regulation.
 QA: ACC 901

914*. **Research Topics in Accounting**
 Fall, Spring, Summer. 2 to 8 credits in increments of 2 credits. May reenroll for a maximum of 8 credits.
 P: ACC 913, ACC 912 R: Doctoral students
Business Accounting
 In depth study of research issues and methodologies in specialized accounting areas.
 QP: ACC 901 QA: ACC 902

999*. **Doctoral Dissertation Research**
 Fall, Spring, Summer. 1 to 24 credits.
 May reenroll for a maximum of 99 credits.
 R: Doctoral students Business Accounting
 QA: ACC 999

801*. **Accounting and Financial Concepts (AMP)**
 Fall. 1(1-0)
 R: Masters Business MBA (Advanced Mgmt Pgm [23 60] only) Students in Advanced Management Program only
 Financial statement relationships and analysis, cash flow and working capital measurement and analysis, and contemporary financial reporting issues

811*. **Managerial Accounting (AMP)**
 Fall. 3(3-0)
 P: ACC 801 (AMP) R: Masters Business MBA (Advanced Mgmt Pgm [23 60] only)
 Use of accounting data for planning, performance evaluation, control, costing and pricing, and relevant revenue and cost decision making.
 QA: ACC 840

ADVANCED MANAGEMENT PROGRAM EC

841A*. **Managerial Economics and Public Policy (AMP)**
 Fall. 3(3-0)
 R: Masters of Business Administration
Business Administration 2360 Students in the Advanced Management Program only
 Analysis of the firm. Demand and revenues, optimal production, cost minimization, supply, profitability, and pricing. Competitive forces and public policies in the firm's regional and international markets.
 QA: EC 803

851A*. **Macroeconomics (AMP)**
 Spring. 3(3-0)
 R: Masters Business Administration
Business Administration 2360 Advanced Management Program students only
 Determinants of the national income, employment, and inflation. National income accounting. Analysis of business fluctuations, fiscal and monetary policy, international trade, and capital flows.
 QA: EC 804

ADVANCED MANAGEMENT PROGRAM FI

821*. **Financial Management (AMP)**
 Spring. 3(3-0)
 P: ACC 811 (AMP) R: Masters of Business Administration
Business Administration 2360 AMP students only
 Managerial finance covering short-, intermediate- and long-term problems. Financial planning and control using financial theory and management techniques. Applications in domestic and international settings.
 QA: FI 889

ADVANCED MANAGEMENT PROGRAM

ADVANCED MANAGEMENT PROGRAM GBL

859*. **Business Legal Environment (AMP)**
 Spring. 2(2-0)
 R: Masters Business Business Administration 23 60 Advanced Management Program Students Only
 Critical examination of the environment in which business operates. Analysis of the component elements of the legal environment of business and the structural framework which law functions.
 QA: GBL 890

ADVANCED MANAGEMENT PROGRAM MGT

808*. **Business as an Institution (AMP)**
 Fall. 1(1-0)
 R: Masters Business Business Administration 23 60 Students in the Advanced Management Program only
 Business viewed as an institution. Institutional control of the business enterprise, institutional goals, requisite positioning of the firm in the marketplace, and the ethical foundations of business

815A*. **Organization Design and the Management of Change (AMP)**
 Fall. 2(2-0)
 P: MGT 808 (AMP) R: Masters Business Business Administration 23 60 Students in the Advanced Management Program only
 Alternative methods of organization; dividing tasks and coordinating divided parts. Contemporary strategies for implementing new organizational forms and for changing strategies in general.
 QA: MGT 806

823*. **Operations Management (AMP)**
 Spring. 3(3-0) Interdepartmental with the Department(s) of Marketing and Transportation Administration.
 R: Masters Business Business Administration 23 60 Students in the Advanced Management Program only
 Strategic issues in manufacturing/operations, purchasing, and distribution, impact of business systems, productivity and profits, emphasis on competitive strategies in an international economy.
 QA: MGT 800

834A*. **Management in the Global Marketplace (AMP)**
 Summer. 3(1-4)
 R: MBA Business Business Administration 23 60 Students in the Advanced Management Program only
 Global and globalizing industries. Economic, social, political, and cultural factors associated with patterns of trade and direct investment. Focus on various specific economic regions of the world.

845*. **Organizational Behavior and Personnel Administration (AMP)**
 Fall. 3(3-0)
 R: Masters Business Business Administration 23 60 Students in the Advanced Management Program only
 Management of organizational resources: leadership, motivation, communications, employee perception, individual and organizational learning. Mgmt of human resources: staffing, interviewing, training, development, appraisal, terminating, and legal issues
 QA: MGT 811

847*. **Decision Support Models (AMP)**
 Fall. 3(3-0)
 R: Masters Business Business Administration 23 60 Advanced Management Program students only
 Development and application of analytical models to support decision making. Topics include: multiple regression; linear optimization; decisions under uncertainty; forecasting.
 QA: MGT 833

850*. **Contemporary Management Issues II (AMP)**
 Spring. 2(2-0)
 P: MGT 830 (AMP) R: Masters of Business Administration Business Business Administration 23 60 Students in the Advanced Management Program only
 Series of intensive management retreats during the AMP first year. Emerging issues of consequences to business addressed in lectures, presentations from field experts, and in development of solutions.

855*. **Labor and Management Relations (AMP)**
 Spring. 2(2-0) Interdepartmental with the Department(s) of Labor and Industrial Relations.
 R: Masters Business Business Administration 23 60 Advanced Management Program students only
 Industrial relations in American union and management collective bargaining; compensation issues; grievance concepts and arbitration; resolving disputes, typical industrial relations problem areas.

858*. **Applied Strategic Management (AMP)**
 Spring. 2(2-0)
 R: Masters Business Business Administration 23 60 Advanced Management Program students only
 Integration and application of previous course work to strategic management problems, from the general manager's perspective. Topics include environmental analysis, competitive strategies, and strategy formulation and implementation.
 QA: MGT 807

830*. **Contemporary Management Issues I (AMP)**
 Summer. 2(2-0)
 R: Masters Business Business Administration 23 60 Students in the Advanced Management Program only
 Series of intensive management retreats during AMP first year. Emerging issues of consequence to business addressed in lectures and presentations from field experts and in development of solutions.

ADVERTISING ADV

205. **Principles of Advertising**
 Fall, Spring, Summer. 3(3-0)
 R: Not open to freshmen.
 Principles and practices of advertising in relation to economies, societies, and mass communication.
 QA: ADV 205

227. **Principles of Public Relations**
 Fall, Spring, Summer. 4(3-2)
 P: Completion of freshmen writing course.
 R: Not open to freshmen.
 Public relations practice in business, education, and government. Emphasis on principles and writing for public relations.
 QA: ADV 327

317. **Creative Strategy and Execution**
 Fall, Spring, Summer. 4(3-2)
 P: ADV 205; JRN 205 or JRN 250; MTA or concurrently. R: Open only to Advertising majors. Creativity in advertising. Operation of agency creative departments and their relationship with other departments.
 QP: ADV 205 JRN 201MTA 300 QA: ADV 317

321. **Advertising Graphics and Production**
 Fall, Spring. 4(3-2)
 P: ADV 317. R: Open only to Advertising majors.
 Production of materials for magazine, direct mail, and newspapers using computer assisted production techniques.
 QP: ADV 317 QA: ADV 321 ADV 421

346. **Advertising Media Planning and Strategy**
 Fall, Spring, Summer. 4(3-2)
 P: MTH 110 or MTH 116, ADV 205, CPS 130 or CPS 131. R: Open only to Advertising majors. Planning, execution and control of advertising media programs. Fundamental characteristics of the media. Buying and selling process. Techniques and methods used in advertising media planning process.
 QP: ADV 205 CPS 115MTH 110 QA: ADV 346

417. **Advanced Creative Strategy and Execution for Broadcast Media**
 Fall, Spring. 4(3-2)
 P: ADV 317. R: Open only to Advertising majors.
 Advanced writing and production of advertising messages for radio and TV with emphasis on creative techniques, writing style, and production quality. Role of radio and TV advertising in advertising campaigns.
 QP: ADV 317 QA: ADV 417 ADV 441

449. **Direct Response Advertising and Promotion Management**
 Spring. 4(3-2)
 P: ADV 346 or concurrently. R: Open only to Advertising majors.
 Planning, management and evaluation of direct response advertising promotion strategies and their relationship to the overall advertising process.
 QP: ADV 317 ADV 460 QA: ADV 445 ADV 449 ADV 423

465. **Advertising and Social Responsibility**
 Fall, Spring, Summer. 4(4-0)
 P: ADV 317, ADV 346. R: Open only to Advertising majors.
 Impact of advertising on society, the culture and the economy. Ethical systems as bases for evaluating advertising. Self-regulation, laws and government regulation of advertising. Stereotyping in advertising.
 QA: ADV 465

470. **International Advertising**
 Spring. 4(4-0)
 P: ADV 346. R: Open only to Advertising majors.
 Comparative analysis of cultures, economic systems, laws and legal systems, political conditions, societies and new technologies as a basis for decisions on international advertising.
 QP: ADV 460 QA: ADV 470

473. **Consumer Research and Advertising Planning**
 Fall, Spring, Summer. 4(4-0)
 P: ADV 346. R: Open only to Advertising majors.
 Acquisition, analysis, and interpretation of consumer research information. Application of such information to the practice of advertising.
 QP: ADV 346 MTA 300 QA: ADV 323 ADV 475