

823. Database Accounting Systems
Spring, 3(3-0)
P: ACC 822. R: Open only to students in the Program in Professional Accounting and to MBA students. 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: Open only to students in the Program in Professional Accounting and to MBA students. Methods of accounting data communication. Local and wide area networks. Network internal control and security. Groupware and electronic-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: Open only to students in the Program in Professional Accounting and to MBA students. Information and decision support systems for executives. 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 431 or ACC 439. R: Open only to students in Professional Accounting and to MBA students. Writing, and presentation techniques of tax research. Practice and procedure.
QP: ACC 440, ACC 401 QA: ACC 802

833. Federal Income Taxation of Corporations and Shareholders
Fall, 3(3-0)
P: ACC 431 or ACC 439. R: Open only to students in the Program in Professional Accounting and to MBA students. Federal income taxation of corporations and shareholders. Federal income tax liability, distributions, formation, liquidation, and reorganization.
QP: ACC 401, ACC 440 QA: ACC 803

834. Taxation of Gifts, Trusts and Estates
Spring, 3(3-0)
P: ACC 431 or ACC 439. R: Open only to students in the Program in Professional Accounting and to MBA students. Income taxation of trusts and estates. Transfer taxes applied to gifts and transfers at death.
QP: ACC 401, ACC 440 QA: ACC 804

835. Emerging Issues in Taxation
Spring of odd-numbered years, 3(3-0)
P: ACC 431 or ACC 439. R: Open only to students in the Program in Professional Accounting and to MBA students. Topics of current importance in taxation.
QP: ACC 401, ACC 440 QA: ACC 805

836. U. S. Taxation of Multinational Transactions
Spring, 3(3-0)
P: ACC 431 or ACC 439; ACC 833. R: Open only to students in the Program in Professional Accounting and to MBA students. 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.
QP: ACC 401, ACC 440, ACC 803 QA: ACC 890

840. Managerial Accounting
Fall, Spring, 3(3-0)
P: ACC 800 or approval of department. 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.
QP: ACC 839 QA: ACC 840

841. Managerial Accounting Analysis
Fall, 3(3-0)
P: ACC 341 or ACC 840; ML 317. R: Open only to students in the Program in Professional Accounting and to MBA students. 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, ML 317 QA: ACC 442, ACC 420

842. Advanced Managerial Accounting
Spring, 3(3-0)
P: ACC 841. R: Open only to students in the Program in Professional Accounting and to MBA students. Concepts and rationale underlying managerial accounting methods. Alternative approaches to cost estimation, pricing, cost allocation and performance evaluation.
QP: ACC 420, ACC 442 QA: ACC 842

844. International Managerial Accounting
Fall of odd-numbered years, 3(3-0)
P: ACC 840 or ACC 341. R: Open only to students in the Program in Professional Accounting and to MBA students. Accounting systems for global business transactions, accounting organizational design, performance evaluation, pricing, control, and cost allocation.
QP: ACC 840, ACC 303

850. Integrative Perspective on Accounting Issues
Spring, Summer, 3(3-0)
P: ACC 321; ACC 341 or concurrently; ACC 411 or ACC 419; ACC 431 or ACC 439. R: Open only to students in the Program in Professional Accounting and to MBA students. Synthesis of auditing, information systems and financial, managerial, and taxation accounting concepts. Accountants' responsibilities, ethics, and functions in organizations and society. Analysis and applications to business situations.
QP: ACC 440, ACC 321, ACC 303, ACC 444

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 students in the Program in Professional Accounting and to graduate students in Business. Approval of department. Faculty-supervised study in special topics in accounting.
QA: ACC 890

911. Introduction to Accounting Research
Spring, 3(3-0)
R: Open only to Ph.D. students in Business. 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: Open only to Ph.D. students in 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: Open only to Ph.D. students in Business. The value of accounting information to internal users. Research and research methodologies in accounting topics such as 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. A student may earn a maximum of 8 credits in all enrollments for this course.
P: ACC 912, ACC 913. R: Open only to Ph.D. students in 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. A student may earn a maximum of 99 credits in all enrollments for this course.
R: Open only to Ph.D. students in Accounting.
QA: ACC 999

ADVERTISING ADV
Department of Advertising
College of Communication Arts
and Sciences

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(4-0)
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 200 or JRN 205; ML 300 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 201, ML 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 115, MTH 110 QA: ADV 346

417. Advanced Creative Strategy and Execution for Broadcast Media
Fall, Spring, 4(3-12)
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

**Descriptions—Advertising
of
Courses**

- 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, ML 300 QA: ADV 323, ADV 475
- 486. Advertising Management**
Fall, Spring, Summer. 4(3-2)
P: ADV 473. R: Open only to Advertising seniors and graduate students. Decision theory and techniques to plan, prepare, direct, control and evaluate advertising and public relations campaigns. Application of advertising theory and techniques.
QP: ADV 475 QA: ADV 460, ADV 486
- 490. Independent Study**
Fall, Spring, Summer. 1 to 6 credits. A student may earn a maximum of 6 credits in all enrollments for this course.
R: Open only to Advertising majors. Approval of department; application required.
Supervised individual study in an area of advertising or public relations.
QA: ADV 499
- 493. Advertising/Public Relations Internship**
Fall, Spring, Summer. 1 to 4 credits.
R: Open only to Advertising majors. Approval of department; application required.
Supervised experience in a professional environment.
QA: ADV 399
- 823. Consumer Behavior**
Fall, Spring. 4(4-0)
Concepts and theories from behavioral sciences. Their use for developing advertising and public relations programs. Interpersonal and mass communication influences on consumer behavior.
QA: ADV 823
- 826. Advertising and Promotion Management**
Fall, Spring. 4(4-0)
P: ML 805 or concurrently.
Planning promotional strategy. Establishing policies for decision-making. Execution and evaluation of advertising and sales promotion programs. Emphasis on case analysis.
QP: ML 805 QA: ADV 826
- 846. Management of Media Programs**
Fall. 3(3-0)
Planning, execution, and control of media programs. Theory and techniques of budget allocation including marginal analysis, mathematical programming, simulation and game theory.
QA: ADV 846
- 850. Public Relations Planning**
Fall. 3(3-0)
Planning, execution, and evaluation of public relations programs. Theories, techniques, and applications. Topics include media relations, government relations, and fundraising.
QA: ADV 850
- 865. Advertising and Society**
Spring. 3(3-0)
Impact of advertising on individuals, society, and the economy. Public policy issues relevant to advertising. Regulation by government and industry.
QA: ADV 865

- 870. International Advertising**
Spring. 3(3-0)
P: ADV 826 or concurrently.
International dimensions of advertising and other marketing communications. Comparative analysis of economic, cultural, and legal conditions that affect advertising activities. International and foreign media.
QP: ADV 826 QA: ADV 870
- 875. Advertising and Public Relations Research**
Fall. 4(3-12)
P: One introductory research design or statistics course. R: Open only to graduate students in College of Communication Arts and Sciences.
Data collection and analysis. Use and interpretation of software package output.
QA: ADV 832, TC 831, TC 832
- 890. Independent Study**
Fall, Spring, Summer. 1 to 6 credits. A student may earn a maximum of 6 credits in all enrollments for this course.
R: Open only to graduate students in Advertising and Public Relations. Approval of department.
Directed study under faculty supervision.
QA: ADV 890
- 899. Master's Thesis Research**
Fall, Spring, Summer. 1 to 8 credits. A student may earn a maximum of 8 credits in all enrollments for this course.
R: Open only to students in advertising and public relations.
Faculty supervised thesis research.
QA: ADV 899
- 921. Media Theory**
Fall. 3(3-0) Interdepartmental with Journalism and Telecommunication.
R: Open only to Ph.D. students in Mass Media and Communication.
Process and effects of mediated communication. Audiences, socialization, and persuasion. Macro-societal, and intercultural perspectives. Theory construction.
- 975. Quantitative Research Design**
Fall. 3(3-0) Interdepartmental with Journalism and Telecommunication.
P: One graduate-level research design or statistics course. R: Open only to Ph.D. students in Mass Media.
Survey, experimental and content-analytic techniques applied to the study of media. Academic and applied research methods. Univariate and multivariate techniques.

- 212. The Development of Air Power-1 Key to Deterrence**
Spring. 1(1-2)
History of air power from the end of World War II to the present. Role of technology in the growth of air power. History of air power employment in military and non-military operations. Leadership laboratory.
QA: AS 211, AS 212
- 321. U.S. Air Force Communication and Ethics**
Fall. 3(3-2)
Communication, management, and ethical skills for Air Force officers. Emphasizes standards and professionalism in the modern officer corps. Leadership laboratory.
QA: AS 320, AS 321
- 322. Management and Leadership**
Spring. 3(3-2)
P: AS 321.
Leadership theory, traditional Air Force management functions, and current practices. Emphasizes the application of leadership concepts by junior officers. Leadership laboratory.
QA: AS 321, AS 322
- 421. American Defense Policy and the Management of Conflict**
Fall. 3(3-2)
P: AS 322.
Formation and implementation of defense policy and strategy. Bureaucratic interplay and impact of nuclear technology. Investigation of current defense issues. Leadership laboratory.
QP: AS 320, AS 321, AS 322 QA: AS 420, AS 421
- 422. The Military and Society**
Spring. 3(3-2)
P: AS 421.
Role of the professional officer in a democratic society. Global security issues. Military justice and the laws of war. Leadership laboratory.
QP: AS 320, AS 321, AS 322, AS 421 QA: AS 421, AS 422
- 490. Independent Study**
Fall, Spring, Summer. 1 to 3 credits. A student may earn a maximum of 3 credits in all enrollments for this course.
R: Open only to juniors and seniors. Approval of department.
Investigation of a particular aspect of aerospace studies.
QA: AS 499

AEROSPACE STUDIES AS

**Department of Aerospace Studies
Office of the Provost**

- 111. Organization of the U.S. Air Force**
Fall. 1(1-2)
The doctrine and mission of the U.S. Air Force. History, organization, and structure. Leadership laboratory.
QA: AS 110, AS 111
- 112. U.S. Strategic Offensive and Defensive Forces**
Spring. 1(1-2)
Missions and functions of specific Air Force commands and role of commands in U.S. defense policy. Employment of contemporary military equipment and systems. Leadership laboratory.
QA: AS 111, AS 112
- 211. The Development of Air Power-1 Ascension to Prominence**
Fall. 1(1-2)
Factors contributing to change in the nature of military conflict. History of air power from its earliest beginnings through World War II. Evolution of air power concepts and doctrine. Leadership laboratory.
QA: AS 210, AS 211

AFRICAN LANGUAGES AFR

**Department of Linguistics and
Germanic, Slavic, Asian and
African Languages
College of Arts and Letters**

- 101A. Elementary Swahili I**
Fall. 4(4-1)
Speaking, reading, and writing Swahili, with emphasis on developing oral proficiency.
QA: AFR 101, AFR 102
- 101B. Elementary African Language I**
Fall. 4(4-1)
African language at the elementary level. Speaking, reading, and writing, with emphasis on developing oral proficiency skills. Specific language varies.
QA: AFR 101, AFR 102
- 102A. Elementary Swahili II**
Spring. 4(4-1)
P: AFR 101A or approval of department.
Further work on speaking, reading, and writing Swahili, with continued emphasis on developing oral proficiency skills.
QP: AFR 101 QA: AFR 102, AFR 103