

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.

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.

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.

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.

835. Emerging Issues in Taxation
Spring of even-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.

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.

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.

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.

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.

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.

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.

865. Financial Decision Models

Fall, 3(3-0) Interdepartmental with Finance and Insurance. Administered by Finance and Insurance.

P: FI 801. R: Open only to students in M.B.A. programs and to students in Program in Professional Accounting.

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

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.

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.

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.

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.

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.

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.

ADVERTISING

ADV

**Department of Advertising
College of Communication Arts
and Sciences**

123. Media Relations for Professionals
Fall, Summer, 4(4-0)

Working with print and broadcast news media personnel. Topics include ethics and news media relations, evaluation of media relations, and handling of media errors.

205. Principles of Advertising
Fall, Spring, Summer, 4(4-0)

Principles and practices of advertising in relation to economies, societies, and mass communication.

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.

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. Completion of Tier I writing requirement.

Creativity in advertising. Operation of agency creative departments and their relationship with other departments.

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.

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.

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.

**Descriptions — Advertising
of
Courses**

- 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.
- 465. Advertising and Social Responsibility**
Fall, Spring, Summer. 4(4-0)
P: ADV 317, ADV 346. R: Open only to Advertising majors. Completion of Tier I writing requirement.
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.
- 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.
- 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.
- 486. Advertising Management**
Fall, Spring, Summer. 4(3-2)
P: ADV 473. R: Open only to Advertising seniors and graduate students. Completion of Tier I writing requirement.
Decision theory and techniques to plan, prepare, direct, control and evaluate advertising and public relations campaigns. Application of advertising theory and techniques.
- 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.
- 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.
- 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.
- 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.
- 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.

- 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.
- 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.
- 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.
- 875. Advertising and Public Relations Research**
Fall. 4(3-2)
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.
- 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.
- 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.
- 916. Qualitative Research Methods**
Spring. 3(3-0) Interdepartmental with Journalism and Telecommunication. Administered by Journalism.
R: Open only to Ph.D. students in Mass Media and Communication.
Qualitative research in mass and specialized communication systems. Topics include documentary, bibliographic, case study and participant observation methods.
- 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.
- 930. Law and Public Policy of the Media**
Fall. 3(3-0) Interdepartmental with Journalism and Telecommunication. Administered by Journalism.
R: Open only to Ph.D. students in Mass Media.
Philosophical, legal, political, and statutory principles underlying law and public policy applied to media. Selected issues involving constitutional law, common law, statutes, and administrative policy.

- 960. Media and Technology**
Spring. 3(3-0) Interdepartmental with Telecommunication and Journalism. Administered by Telecommunication.
R: Open only to Ph.D. students in Communication Arts and Sciences-Mass Media or Communication or approval of department.
Theoretical frameworks concerning media and communication processes, and their interactions with technology. Social, organizational, critical, and economic perspectives.
- 965. Media Economics**
Spring. 3(3-0) Interdepartmental with Telecommunication and Journalism. Administered by Telecommunication.
R: Open only to Ph.D. students in Communication Arts and Sciences-Mass Media or Communication or approval of department.
Economic theory and analysis relevant to the mass media. Economic structure and performance of mass media and advertising industries. Competition among media and within related industries.
- 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.

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.
- 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.
- 211. The Development of Air Power - 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.
- 212. The Development of Air Power - 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.
- 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.