

FLORIDA ATLANTIC UNIVERSITY™

UGPC APPROVAL _____
 UFS APPROVAL _____
 CATALOG _____

Graduate Programs—PROGRAM CHANGE REQUEST

DEPARTMENT: SCHOOL OF ACCOUNTING

COLLEGE: BUSINESS

PROGRAM NAME: MASTER OF ACCOUNTING

EFFECTIVE DATE

(PROVIDE TERM/YEAR)

FALL 2016

PLEASE EXPLAIN THE REQUESTED CHANGE(S) AND OFFER RATIONALE BELOW AND/OR ATTACHED: A NEW CONCENTRATION, DIGITAL ACCOUNTING FORENSICS AND DATA ANALYTICS, HAS BEEN PROPOSED IN THE MASTER OF ACCOUNTING DEGREE PROGRAM.

PLEASE SEE ATTACHED MEMO DATED AUGUST 13, 2015 (SUBJECT: MAC CONCENTRATION IN DIGITAL ACCOUNTING FORENSICS AND DATA ANALYTICS)

THIS CONCENTRATION WILL ONLY BE OFFERED THROUGH THE SCHOOL OF ACCOUNTING EXECUTIVE PROGRAMS. (NOTE: THIS STATEMENT WAS ADDED AT THE REQUEST OF THE INFORMATION TECHNOLOGY & OPERATIONS MANAGEMENT DEPARTMENT WITHIN THE COLLEGE OF BUSINESS.)

Faculty contact, email and complete phone number:
 George Young, gyoung@fau.edu, (561) 297-3636

Consult and list departments that might be affected by the change and attach comments.
 Information Technology & Operations Management – No objection (see attached)

Approved by:

Department Chair: _____
 College Curriculum Chair: _____
 College Dean: _____
 UGPC Chair: _____
 Graduate College Dean: _____
 UFS President: _____
 Provost: _____

Date:

9/28/15
 10-1-2015
 10-1-15
 10-29-15
 1030-15

Email this form and syllabus to UGPC@fau.edu one week before the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website prior to the meeting.

DATE: September 18, 2015

M E M O R A N D U M

TO: Dr. Karen Hooks, Chair
School of Accounting Graduate Curriculum Committee

FROM: Dr. William Hopwood
School of Accounting
Hopwood@fau.edu

Cc: School of Accounting Graduate Curriculum Committee Members

SUBJECT: MAC Concentration in Digital Accounting Forensics and Data Analytics

The School of Accounting wishes to add a concentration within the Master of Accounting degree program.

The concentration is titled "Digital Accounting Forensics and Data Analytics" and is designed for students and professionals seeking specialization within the accounting profession. The concentration will be offered through the School of Accounting Executive Programs (SOAEP). This concentration differs from the SOAEP's existing concentrations of forensic accounting and business valuation; specifically, it is designed as a niche area to complement the SOAEP's existing niche areas of forensic accounting and business valuation.

The Master of Accounting degree is a 10-course degree program of 30 semester hours. If a concentration is specified, the number of concentration courses is four (4) and the core comprises five (5) courses , plus a graduate business communications class, for a total of 10 courses. The five core courses are:

Course Number	Course Title	Credit Hours
ACG 6135	Advanced Accounting Theory	3
ACG 6138	Advanced Financial Reporting and Accounting Concepts	3
TAX 6025	Concepts of Federal Income Tax	3
ACG 6475	Advanced Accounting Information Systems	3
ACG 6655	Advanced Auditing Theory and Practice	3

In addition to the core accounting classes listed above, the student earning the concentration in digital accounting forensics and data analytics will take the following four (4) concentration courses, plus a graduate business communications class.

Course Number	Course Title	Credit Hours
ACG 6498	Advanced Digital Forensics in Forensic Accounting	3
ACG 6625	IT Auditing	3
ACG 6686	Accounting Fraud Examination Concepts	3
ACG 6175	Financial Statement Analysis	3

This concentration does not require: new resources, faculty positions, or new courses.

Required Catalog Changes

CURRENT:

No description of this concentration exists in the catalogue because this concentration is currently being proposed.

PROPOSED:

Add the following box to the concentrations that currently exist in the Master of Accounting; this box should be placed immediately below the set of courses for the concentration titled “Master of Accounting (Executive Business Valuation Program)”:

Master of Accounting (Executive Digital Accounting Forensics and Data Analytics Program):		
Advanced Digital Forensics in Foren. Acg.	ACG 6498	3
IT Auditing	ACG 6625	3
Accounting Fraud Examination Concepts	ACG 6686	3
Financial Statement Analysis	ACG 6175	3

Approved by:	Date:
Department Chair: <u>Alby</u>	<u>9/28/15</u>
College Curriculum Chair: <u>Wm R McDaniel</u>	<u>10-1-2015</u>
College Dean: <u>Ken H. Brown</u>	_____
GPC Chair: _____	_____
Graduate Dean: _____	_____
UFS President: _____	_____
Provost: _____	_____