

FLORIDA ATLANTIC UNIVERSITY™

Graduate Programs—PROGRAM CHANGE REQUEST

UGPC APPROVAL _____
 UFS APPROVAL _____
 SCNS SUBMITTAL _____
 CONFIRMED _____
 BANNER POSTED _____
 CATALOG: _____

DEPARTMENT NAME: SCHOOL OF ACCOUNTING

COLLEGE OF: BUSINESS

CHANGE(S) REQUESTED

CHANGE TO CORE REQUIREMENTS FOR MASTER OF ACCOUNTING (M.AC):

GIVEN THE EVER-CHANGING FINANCIAL ACCOUNTING PICTURE, WE ARE CONCERNED THAT (UNDER CURRENT PROGRAM REQUIREMENTS) OUR M.AC STUDENTS MAY GRADUATE WITHOUT EVER HAVING TAKEN AUDIT AT FAU. IN ORDER TO ENSURE THAT OUR M.AC STUDENTS HAVE RIGOROUS EXPOSURE TO AUDITING, WE PROPOSE THAT ACG 6655 (ADVANCED AUDITING THEORY AND PRACTICE) BECOME PART OF THE M.AC CORE.

THIS WILL CAUSE M.AC STUDENTS TO HAVE ONE LESS ACCOUNTING ELECTIVE. PLEASE SEE THE ATTACHED FOR DETAILS AND THE PROPOSED CHANGE TO THE PROGRAM DESCRIPTION IN THE COURSE CATALOG.

CHANGES TO BE EFFECTIVE (TERM):

SPRING 2011

Attach syllabus for ANY
changes to current course information.

Will the requested change(s) cause this course to overlap any other FAU course(s)? If yes, please list course(s).

YES

NO

Any other departments and/or colleges that might be affected by the change(s) must be consulted. List entities that have been consulted and attach written comments from each.
 N/A: This affects SOA programs only (M.AC).

TERMINATE COURSE, EFFECTIVE (GIVE LAST TERM COURSE IS TO BE ACTIVE):

Faculty Contact, Email, Complete Phone Number: Mary C. Walsh, mwalsh8@fau.edu, (561) 277-9566

SIGNATURES

Approved by:
 Department Chair: _____
 College Curriculum Chair: _____
 College Dean: _____
 UGPC Chair: _____
 Dean of the Graduate College: _____

Date:
 9/22/10
 10-19-10
 10-20-10

SUPPORTING MATERIALS

Syllabus—must include all criteria as detailed in UGPC Guidelines.

Go to: <http://graduate.fau.edu/gpc/> to access Guidelines and to download this form.

Written Consent—required from all departments affected.

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

PROPOSAL TO MAKE ADVANCED AUDIT (ACG6655) A M.AC CORE

Current State	ACG 6655 as CORE
FOUNDATIONS	
ACG 6027 (Principles)	
FIN 6406	Foundations
ECO 6008	Remain
MAR 6055	The
QMB 6603	Same
ACG 6137 (Intermediate)	
ACG 6347 (Cost)	
ACG 6635 (Audit)	
CORES	
GEB 6215 (Communications	GEB 6215 (Communications
ACG 6138 (Advanced Fin. Rpt. Concepts)	ACG 6138 (Advanced Fin. Rpt. Concepts)
ACG 6135 (Advanced Accounting Theory)	ACG 6135 (Advanced Accounting Theory)
ACG 6475 (Advanced AIS)	ACG 6475 (Advanced AIS)
TAX 6025 (Federal Tax Concepts	TAX 6025 (Federal Tax Concepts
	ACG 6655 (Advanced Auditing)
ELECTIVES	
ACG Elective 1 (6000-level ACG or TAX)	ACG Elective (6000-level ACG or TAX)
ACG Elective 2	
Program Elective 1 (6000-level ACG or TAX, 5000-level ACG, 6000-level other Business)	Program Elective 1 (6000-level ACG or TAX, 5000-level ACG, 6000-level other Business)
Program Elective 2	Program Elective 2
Program Elective 3	Program Elective 3

Changes noted in red

Master of Accounting
(Program minimum total for graduation: 30 credits)

Students with an accounting background will likely receive a waiver for all accounting foundation courses. Students without an accounting background or those who did not perform at a satisfactory level in undergraduate courses may have to resolve deficiencies through the Accounting Foundation Component.

Accounting Foundation Component

The accounting foundation provides the student with the minimum accounting knowledge required to complete the Master of Accounting program. These courses must be completed with a grade of "B" or better and should be taken as early in the program as possible because they serve as prerequisites for many of the other courses in the program. Courses in the Accounting Foundation Component are:

Financial Reporting and Accounting Concepts	ACG 6137	3
Auditing Theory and Practice	ACG 6635	3
Cost Accounting Theory and Practice	ACG 6347	3

The exact number of accounting foundation credits required for each student will depend upon the student's previous academic record. These additional credits are added to the 30 credits required in the Master of Accounting program. More information may be obtained from the advisors in the College of Business, Office of Graduate Student Programs.

Accounting foundation courses may not be used to satisfy the core or elective requirements for the Master of Accounting program, with one exception. Students in the Executive Program without an undergraduate business degree may include required accounting foundation courses as program electives.

Communication Course (3 credits)		
Graduate Business Communication Applications	GEB 6215*	3
* Students must take GEB 6215 in their first semester in the program unless they are taking only business foundation courses.		
Required Accounting Courses (15 credits)		
Students will be directed into one of the following two sets of required courses depending on the program to which they are admitted.		
Master of Accounting (Regular Program):		
Advanced Accounting Theory	ACG 6135	3
Advanced Financial Reporting and Accounting Concepts	ACG 6138	3

Concepts of Federal Income Tax	TAX 6025	3
Advanced Accounting Information Systems	ACG 6475	3
Advanced Auditing Theory and Practice	ACG 6655	3
Master of Accounting (Executive Forensic Program):		
Accounting Fraud Examination Concepts	ACG 6686	3
Accounting Fraud Examination Conduct and Procedures	ACG 6687	3
Forensic Accounting and the Legal Environment	ACG 6688	3
Forensic Accounting, Fraud and Taxation	ACG 6689	3
Accounting Electives (1 course/ 3 credits for Regular Program, 2 courses / 6 credits for Executive Program)		
Select courses fulfilling the necessary credits from any 6000-level accounting or tax courses. Foundation accounting courses cannot count toward this requirement.		
Program Electives (9 credits)		
Select three courses (9 credits) in nonaccounting business electives, approved ACG 5000-level courses (maximum of two courses), other ACG 6000-level courses or TAX 6000-level courses.		
The accounting foundation courses may be counted as business electives ONLY by students in the Executive Program without an undergraduate business degree. Regular Program students MAY NOT count accounting foundation courses as electives.		
Students are strongly encouraged to select at least one course in finance and economics from the following:		
Advanced Monetary Economics	ECO 6216	3
Advanced International Trade	ECO 6706	3
Adv. International Monetary Economics	ECO 6716	3
Working Capital Management	FIN 6418	3
Financial Management: Investment Decisions and Policy	FIN 6436	3

Investment Management	FIN 6515	3
Portfolio Theory	FIN 6525	3
Financial Risk Mgmt. and Derivatives	FIN 6537	3
Multinational Finance	FIN 6605	3
Introduction to Real Estate	REE 6045	3
Advanced Real Estate Valuation	REE 6105	3
Real Estate Financial Analysis	REE 6207	3
Real Estate Investment Analysis	REE 6305	3