



**FLORIDA
ATLANTIC
UNIVERSITY**

COURSE CHANGE REQUEST Graduate Programs

Department School of Accounting
College Business

UGPC Approval _____
UFS Approval _____
SCNS Submittal _____
Confirmed _____
Banner Posted _____
Catalog _____

Current Course Prefix and Number ACG 5505

Current Course Title
Government Accounting Theory

Syllabus must be attached for ANY changes to current course details. See [Guidelines](#). Please consult and list departments that may be affected by the changes; attach documentation.

Change title to:
Governmental and Not-for-Profit Accounting Theory

Change prefix
From: **To:**

Change course number
From: **To:**

Change credits*
From: **To:**

Change grading
From: **To:**

*Review [Provost Memorandum](#)

Change description to:
A study of information presented in financial statements/other reports of governmental units and not-for-profit entities and associated authoritative literature. Not available to students who have completed ACG 4501 or equivalent.

Change prerequisites/minimum grades to:
ACG 3141 or ACG 6137 or equivalent and ACG 3341 or ACG 6347 or equivalent

Change corequisites to:

Change registration controls to:

Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.

Effective Date Spring 2018
(TERM & YEAR)

Terminate course
List final active term

Faculty Contact/Email/Phone George R. Young/gyoung@fau.edu/(561) 297-3636

Approved by

Department Chair _____

College Curriculum Chair Wm R McDaniel

College Dean _____

UGPC Chair _____

Graduate College Dean _____

UFS President _____

Provost _____

Date

4/12/17

4-17-2017

4-17-2017

Email this form and syllabus to UGPC@fau.edu one week before the UGPC meeting.

DATE: January 10, 2017

MEMORANDUM

TO: Dr. Robert Pinsker, Chair
School of Accounting Graduate Curriculum Committee

FROM: Dr. George Young
School of Accounting
gyoung@fau.edu

Cc: School of Accounting Graduate Curriculum Committee Members

SUBJECT: Update to Catalog Course Description and title of ACG 5505 (Government Accounting Theory).

The School of Accounting wishes to update the title, catalog description, and prerequisites for ACG 5505 (Government Accounting Theory). The proposed update is designed to reflect the inclusion of not-for-profit entities in the course. This inclusion reflects the importance of coverage of not-for-profit entities and the similarities of governmental and not-for-profit entities due to their shared use of fund accounting.

Note that the changes are highlighted (by underline or strikethrough) in the PROPOSED section below.

Required Catalog Changes

CURRENT:

Government Accounting Theory (ACG 5505) 3 credits

Prerequisites: ACG 3141 or ACG 6137 and ACG 3341 or ACG 6347

A study of information presented in the various financial statements and other reports of governmental units. Detailed review of the authoritative bodies influencing the accounting and reporting for state and local governmental entities. Available for graduate credit only with prior written approval. This course is not available to students who have completed ACG 4501.



PROPOSED:

Governmental and Not-for-Profit Accounting Theory (ACG 5505) 3 credits

Prerequisites: ACG 3141 or ACG 6137 or equivalent and ACG 3341 or ACG 6347 or equivalent

A study of information presented in ~~the various~~ financial statements ~~and~~ other reports of governmental units and not-for-profit entities and associated. ~~Detailed review of the~~ authoritative literature ~~bodies influencing the accounting and~~

reporting for state and local governmental entities. Available for graduate credit only with prior written approval. This course is not available to students who have completed ACG 4501 or equivalent.

Approved by:	Date:
Department Chair: <u></u>	<u>4/12/17</u>
College Curriculum Chair: <u>Wm & McDaniel</u>	<u>4-13-2017</u>
College Dean: <u></u>	<u>4-17-2017</u>
GPC Chair: _____	_____
Graduate Dean: _____	_____
UFS President: _____	_____
Provost: _____	_____