

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

IN ORDER TO MAKE THE TAX CONTENT OF OUR M.TX PROGRAM MORE RIGOROUS AND IN-LINE WITH THE OFFERINGS OF OTHER UNIVERSITIES, THE FOLLOWING CHANGES ARE PROPOSED:

- 1) ACG 6137 (FINANCIAL ACCOUNTING & REPORTING CONCEPTS) BE CLASSIFIED AS A FOUNDATION, AND NOT A CORE; AND
- 2) 3 OF THE 4 PROGRAM ELECTIVES MUST BE TAKEN IN TAX COURSES; AND
- 3) THE 4TH PROGRAM ELECTIVE MAY BE TAKEN IN ANY 5000-LEVEL ACCOUNTING COURSES, ANY 6000-LEVEL ACCOUNTING AND TAX COURSE (THAT IS NOT A FOUNDATION OR A CORE), AND ANY 6000-LEVEL BUL, ECO OR FIN COURSE THAT IS NOT A FOUNDATION.

THE RESULT OF THESE PROPOSED CHANGES WOULD CAUSE M.TX STUDENTS TO COMPLETE AT LEAST EIGHT TAX COURSES (24 CREDITS) AND UP TO 9 TAX COURSES (27 CREDITS) OUT OF TEN CORES/ELECTIVES (30 CREDITS) IN ORDER TO EARN A M.TX.

Under the requirements currently in place, a student could earn a M.TX having taken only five tax courses (15 credits).

Please see the attached for suggested changes.

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: SOA M.TX program only affected.

Faculty Contact, Email, Complete Phone Number: Mary C. Walsh, mwalsh8@fau.edu, (561) 297-3248.

SIGNATURES

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

Date: 10/17/2010
10/19/2010
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 STRENGTHEN TAX CONTENT OF M.TX

Current State	Proposed Changes
<i>FOUNDATIONS</i>	
ACG 6027 (Principles of Accounting)	ACG 6027 (Principles of Accounting)
ECO 6008	ECO 6008
FIN 6406	FIN 6406
MAR 6055	MAR 6055
	ACG 6137 (Intermediate)
<i>CORES</i>	
GEB 6215 (Communications)	GEB 6215 (Communications)
TAX 6025 (Federal Tax Concepts)	TAX 6025 (Federal Tax Concepts)
TAX 6065 (Research)	TAX 6065 (Research)
TAX 6105 (Corporate Tax)	TAX 6105 (Corporate Tax)
TAX 6205 (Partnership Tax)	TAX 6205 (Partnership Tax)
TAX 6405 (Estates & Trusts)	TAX 6405 (Estates & Trusts)
ACG 6137 (Intermediate) IF REQUIRED	
<i>ELECTIVES</i>	
Elective 1 (any 6000-level ACG, TAX, FIN or ECO)	Tax Elective 1 (any 6000-level TAX course)
Elective 2	Tax Elective 2
Elective 3	Tax Elective 3
Elective 4 (only if ACG 6137 not required)	Program Elective (any 5000-level ACG, any 6000-level ACG, TAX, BUL, FIN or ECO)

Master of Taxation

(Program minimum total for graduation: 30 credits)

Accounting Foundation Component

The accounting foundation provides the student with the minimum accounting knowledge required to complete the Master of Taxation program. This course must be completed with a grade of "B" or better and should be taken as early in the program as possible. If equivalent undergraduate work was performed, this course may be waived. The Accounting Foundation course is:

Financial Reporting and Accounting Concepts	ACG 6137	3
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Core Component (18 credits):

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 Tax Courses (15 credits)		
Complete the following five courses:		
Concepts of Federal Income Tax	TAX 6025	3
Tax Research	TAX 6065	3
Corporate Taxation	TAX 6105	3
Partnership Taxation	TAX 6205	3
Estates and Trusts	TAX 6405	3

Tax Electives (9 credits): Select 9 credits from other 6000-level TAX courses (that are not Required courses)

Program Elective (3 credits): Select 3 credits from any 5000-level ACG course, any 6000-level ACG or TAX course (that is not a Required or Foundation course), or any 6000-level BUS, FIN or ECO course (that is not a Business Foundation course).