

DATE: October 7, 2014

MEMORANDUM

TO: Dr. William McDaniel, Chair  
COB Graduate Council

FROM: Dr. George Young, Associate Director  
School of Accounting  
(561) 297-2033  
[gyoung@fau.edu](mailto:gyoung@fau.edu)

Cc: Dr. Kim Dunn, Director  
School of Accounting

SUBJECT: Certificate in Professional Accounting

The School of Accounting wishes to add a certificate at the graduate level.

The certificate is titled "Certificate in Professional Accounting". The certificate is designed for students with an undergraduate degree in accounting who need additional upper-division accounting and/or tax coursework to meet professional licensure requirements, but who do not wish to pursue a graduate degree. Students must complete 12 credit hours of coursework and all courses must be completed with a grade of "C" or better. Students may select from the courses below or select up to 6 hours of preapproved 3000-4000 level ACG/TAX courses that were not taken as part of their undergraduate degree program. Prerequisite restrictions apply.

Course Name	Course Number	Credit Hours
Advanced Accounting	ACG5205	3
Auditing and Assurance Services 2	ACG5647	3
Internal Auditing	ACG5677	3
Financial Statement Analysis	ACG6175	3
Accounting for E-Commerce	ACG6465	3
IT Auditing	ACG6625	3
Accounting Fraud Examination Concepts	ACG6686	3

Credits counted toward an undergraduate or graduate degree program may not be used toward the Certificate in Professional Accounting. The Certificate in Professional Accounting is only open to non-degree seeking students. With advisor approval, students may begin the Certificate in Professional Accounting during their last semester of undergraduate coursework. Students earning more than one grade below a "C" in the approved Certificate in Professional Accounting courses may not receive a Certificate in Professional accounting or register for additional graduate courses.



This certificate does not require: new resources, faculty positions, new course creations, or existing course changes.

### **Required Catalog Changes**

#### **CURRENT:**

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

#### **PROPOSED:**

##### **Certificate in Professional Accounting (Graduate)**

The Certificate in Professional Accounting provides students who need additional upper-division accounting and/or tax coursework to meet professional licensure requirements, but who do not wish to pursue a graduate degree the opportunity to obtain the coursework. Students must complete 12 credit hours of coursework and all courses must be completed with a grade of "C" or better. Students may select from the courses below or select up to 6 hours of preapproved 3000-4000 level ACG/TAX courses that were not taken as part of their undergraduate degree program. Prerequisite restrictions apply.

Course Name	Course Number	Credit Hours
Advanced Accounting	ACG 5205	3
Auditing and Assurance Services 2	ACG 5647	3
Internal Auditing	ACG 5677	3
Financial Statement Analysis	ACG 6175	3
Accounting for E-Commerce	ACG 6465	3
IT Auditing	ACG 6625	3
Accounting Fraud Examination Concepts	ACG 6686	3

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**Approved by:**

**Date:**

Department Chair:

Kim Owen

10/7/14

College Curriculum Chair:

Wm R McDaniel

11/20/2014

College Dean:

Ken H. [Signature]

11/20/2014

GPC Chair:

[Signature]

12/3/14

Graduate Dean:

Audra K. [Signature]

12-10-14

UFS President:

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Provost:

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