FLORIDA ATLANTIC UNIVERSITY	IC Department school of Accounting		UUPC Approval
Program Name Accounting Progr	ram (ACCG or OACG)	New Program  Change Program	Effective Date (TERM & YEAR) Spring 2020
Add ACG3131 Intermediate Theory 1 to list of International Perspective courses in the College of Business core classes.  ACG3131 covers the international reporting environment and discusses regulators' initiatives to converge US Generally Accepted Accounting Principles (GAAP) with International Financial Reporting Standards (IFRS). To the extent that US GAAP and IFRS treatment is similar, the discussion of US GAAP pertains to international firms. Further, important differences between the two sets of standards are also discussed, as they pertain to material covered in the course. Please see the attached ACG3131 syllabus for more information (specifically, the Course Description and Learning Objectives).  Designating ACG3131 as an International Perspective course will allow accounting students to also take ISM3011 Management Information Systems, which is a required course of all business majors, except accounting majors.			
Faculty Contact/Email/Phone  Dr. Maya Thevenot/mtheveno@fau.edu/561-297-4036		Consult and list departments that may be affected by the change(s) and attach documentation  ITOM	
Approved by  Department Chair  College Curriculum Chair  College Dean  UUPC Chair  Undergraduate Studies Dean  UFS President  Provost		Date 9/23/19 10/29/19 20.28:18 11/4/11	

Email this form and attachments to <a href="milenting@fau.edu">milenning@fau.edu</a> one week before the UUPC meeting so that materials may be viewed on the UUPC website prior to the meeting.