Graduate Programs—COURSE CHANGE REQUEST

**Department Name:** School of Accounting  
**College Of:** Business

**Course Prefix & Number:** ACG 6315  
**Current Course Title:** Advanced Analysis and Application of Accounting Data

### Changes to Be Effective (Term):

**Spring 2011**

Will the requested change(s) cause this course to overlap any other FAU course(s)? If yes, please list course(s).  
**Yes**  
**No**

### Change(s) Requested

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<tr>
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<tbody>
<tr>
<td>Change Credits From:</td>
<td>Change Prefix From:</td>
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<tr>
<td>Change Grading From:</td>
<td>Change Course No. From:</td>
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<tr>
<td>Change Prerequisites To:</td>
<td>Change Title To:</td>
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<td>Change Minimum Grade To:</td>
<td>X Change Description To:</td>
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<tr>
<td>Change Corequisites To:</td>
<td>An analysis of financial and managerial accounting data for users of those data. This course is meant to provide broad exposure to accounting to graduate students who are not pursuing accounting degrees and who do not have accounting backgrounds. This course may not be taken for Program credit by (1) M.Acc students, (2) MBA(Accounting) students, (3) students with undergraduate degrees in accounting, or (4) students who include Advanced Accounting as part of their degrees (ACG 5205, ACG 5215, ACG 6138 or ACG 6135).</td>
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<td>Change Other Registration Controls To:</td>
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<td>Other</td>
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</table>

### Changes to Be Effective (Term):

**Spring 2011**

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 (affect SOA Programs - M.Acc and MBA(Acc))

### Signatures

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

**Date:**  
**9/22/10**  

**10-14-10**  

**10-30-10**

### Supporting Materials

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

Go to: [http://graduate.fau.edu/gpc/](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 [diammel@fau.edu](mailto:diammel@fau.edu) and [eajjoe@fau.edu](mailto:eajjoe@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.

*Faculty Contact, Email, Complete Phone Number: Mary C. Walah, mwalah@fau.edu, (561) 297-3248*
Hi Michael:

I am writing to request that the course description for ACG 6315 be retained as is currently represented in the Course Change Request. The bold-type clause at the end of the course description is needed because we have had ineligible students enroll in the course to the detriment of their progress in their respective academic programs. The language will keep ineligible students from enrolling in the course and will also reduce the administrative overhead required to then remove ineligible students from the course. I would also like to bring the current catalog description for ACG 4501 to your attention. It too has a similar contingency mentioned in red at the bottom of the course description and what we have proposed for ACG 6315 is in keeping with this precedence.

Please do not hesitate to let me know if you have any additional questions or concerns regarding this.

Thank you.

Cordially,

Som Bhattacharya
Government Accounting (ACG 4501) 3 credits
Prerequisites: ACG 3141 and ACG 3341 with grades of "C" or better.
This course is an advanced level study of accounting and financial reporting for state and local governments. It
provides a detailed review of the accounting and financial reporting standards promulgated by the authoritative body
(GASB) influencing the accounting and reporting for state and local governmental entities. Course material covers
fund accounting concepts and practices as well as government-wide financial reporting similar to private business
consolidated reporting and the relationships between the two. This course is not available to students who have
completed ACG 5505 or its equivalent. (Change is effective spring 2011.)