

# FLORIDA ATLANTIC UNIVERSITY™

UGPC APPROVAL \_\_\_\_\_  
 UFS APPROVAL \_\_\_\_\_  
 CATALOG \_\_\_\_\_

## Graduate Programs—PROGRAM CHANGE REQUEST

DEPARTMENT: SCHOOL OF ACCOUNTING

COLLEGE: BUSINESS

PROGRAM NAME: MASTER OF ACCOUNTING

**EFFECTIVE DATE**

(PROVIDE TERM/YEAR)

\_\_\_ FALL 2016 \_\_\_

PLEASE EXPLAIN THE REQUESTED CHANGE(S) AND OFFER RATIONALE BELOW AND/OR ATTACHED: THE COURSE DESCRIPTION OF ACG6175, FINANCIAL STATEMENT ANALYSIS IS BEING CHANGED.

PLEASE SEE MEMO DATED AUGUST 13, 2015 (SUBJECT: UPDATE TO CATALOG COURSE DESCRIPTION FOR ACG 6175 (FINANCIAL STATEMENT ANALYSIS))

Faculty contact, email and complete phone number:  
 George Young, gyoung@fau.edu, (561) 297-3636

Consult and list departments that might be affected by the change and attach comments.  
 None affected

**Approved by:**

Department Chair: \_\_\_\_\_  
 College Curriculum Chair: William McDaniel  
 College Dean: Ken H. Johnson  
 UGPC Chair: \_\_\_\_\_  
 Graduate College Dean: \_\_\_\_\_  
 UFS President: \_\_\_\_\_  
 Provost: \_\_\_\_\_

**Date:**

9/30/15  
10-1-2015

Email this form and syllabus to [UGPC@fau.edu](mailto:UGPC@fau.edu) one week before the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website prior to the meeting.

DATE: August 13, 2015

MEMORANDUM

TO: Dr. Karen Hooks, Chair  
School of Accounting Graduate Curriculum Committee

FROM: Dr. William Hopwood  
School of Accounting  
Hopwood@fau.edu

Cc: School of Accounting Graduate Curriculum Committee Members

SUBJECT: Update to Catalog Course Description for ACG 6175 (Financial Statement Analysis).

The School of Accounting wishes to update the catalog description for ACG 6175 (Financial Statement Analysis). The proposed update is designed to bring the course description in line with current accounting practice and theory in the area of financial statement analysis.

Note that the only change in the description below is the deletion of the words “publically available” and the addition of the words “auditing” and “fraud detection”.

**Required Catalog Changes**

**CURRENT:**

**Financial Statement Analysis (ACG 6175) 3 credits**

*Prerequisites: Admission to College of Business master's program and ACG 3141 or ACG 6137 and FIN 6406*

The analysis of publicly available financial data for purposes of credit and investment decisions, including bankruptcy prediction models and earnings-based equity valuation.

**PROPOSED:**

**Financial Statement Analysis (ACG 6175) 3 credits**

*Prerequisites: Admission to College of Business master's program and ACG 3141 or ACG 6137 and FIN 6406*

The analysis of accounting data for purposes of auditing, fraud detection, credit and investment decisions, including bankruptcy prediction models and earnings-based equity valuation.

<b>Approved by:</b>	<b>Date:</b>
Department Chair: <u>RL Gray</u>	<u>9/28/15</u>
College Curriculum Chair: <u>Wm R McDaniel</u>	<u>10-1-2015</u>
College Dean: <u>Kenn H. Olson</u>	_____
GPC Chair: _____	_____
Graduate Dean: _____	_____
UFS President: _____	_____
Provost: _____	_____