

# FLORIDA ATLANTIC UNIVERSITY™

## Graduate Programs—PROGRAM CHANGE REQUEST

UGPC APPROVAL \_\_\_\_\_

UFS APPROVAL \_\_\_\_\_

CATALOG \_\_\_\_\_

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: A NEW CONCENTRATION, PROFESSIONAL ACCOUNTING, HAS BEEN PROPOSED IN THE MASTER OF ACCOUNTING DEGREE PROGRAM.

PLEASE SEE ATTACHED MEMO DATED AUGUST 13, 2015 (SUBJECT: MAC CONCENTRATION IN PROFESSIONAL ACCOUNTING)

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:

College Dean:

UGPC Chair:

Graduate College Dean:

UFS President:

Provost:

**Date:**

9/28/15

10-1-2015

10-1-2015

10-29-15

10-30-15

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: September 18, 2015

MEMORANDUM

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

FROM: Dr. George Young, Director  
School of Accounting  
(561) 297-2636  
[gyoung@fau.edu](mailto:gyoung@fau.edu)

Cc: School of Accounting Graduate Curriculum Committee Members

SUBJECT: MAC Concentration in Professional Accounting

The School of Accounting wishes to add a concentration within the Master of Accounting degree program.

The concentration is titled "Professional Accounting" and is designed for students and professionals seeking preparation to enter the public accounting profession. The concentration will be offered through the School of Accounting Executive Programs (SOAEP). This concentration differs from the SOAEP's existing concentrations of forensic accounting and business valuation; specifically, it is designed for a much broader, well-established market than the niche areas of forensic accounting and business valuation.

The Master of Accounting degree is a 10-course degree program of 30 semester hours. If a concentration is specified, the number of concentration courses is four (4) and the core comprises five (5) courses, plus a graduate communications class, for a total of 10 courses. The five core courses are:

Course Number	Course Title	Credit Hours
ACG 6135	Advanced Accounting Theory	3
ACG 6138	Advanced Financial Reporting and Accounting Concepts	3
TAX 6025	Concepts of Federal Income Tax	3
ACG 6475	Advanced Accounting Information Systems	3
ACG 6655	Advanced Auditing Theory and Practice	3

In addition to the core accounting classes listed above, the student earning the concentration in professional accounting will take four (4) of the following courses, plus a graduate business communications class:

Course Number	Course Title	Credit Hours
ACG 6625	IT Auditing	3
ACG 6175	Financial Statement Analysis	3
Plus two of the following courses*:		
BUL 6332	Business Law for Professional Accountants	3
ACG 6686	Accounting Fraud Examination Concepts	3
ACG 6595	Accounting and Governmental Regulation	3

\*Determined in consultation with the student's advisor.

This concentration does not require: new resources, faculty positions, or existing course changes. It will require the creation of a new course, Business Law for Professional Accountants.

### **Required Catalog Changes**

#### **CURRENT:**

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

#### **PROPOSED:**

Add the following box to the concentrations that currently exist in the Master of Accounting; this box should be placed immediately below the set of courses for the concentration titled "Master of Accounting (Executive Business Valuation Program)":

Master of Accounting (Executive Professional Accounting Program):		
IT Auditing	ACG 6625	3
Financial Statement Analysis	ACG 6175	3
Plus two of the following courses:		
Business Law for Professional Accountants	BUL 6332	3
Accounting Fraud Examination Concepts	ACG 6686	3
Accounting and Governmental Regulation	ACG 6595	3

