

 <b>FLORIDA ATLANTIC UNIVERSITY</b>	<b>NEW/CHANGE PROGRAM REQUEST</b> <b>Graduate Programs</b>	UGPC Approval _____ UFS Approval _____ Banner Posted _____ Catalog _____
	<b>Department</b> School of Accounting <b>College</b> Business	
<b>Program Name</b> Master of Accounting	<input type="checkbox"/> New Program <input checked="" type="checkbox"/> Change Program	<b>Effective Date</b> <small>(TERM &amp; YEAR)</small> Fall 2020
<b>Please explain the requested change(s) and offer rationale below or on an attachment</b>  Please see attached memo dated May 31, 2019 (SUBJECT: MAC Concentration in Internal Auditing).  This new program request represents the addition of a new concentration, Internal Auditing, within the Master of Accounting (MAC) program.		
<b>Faculty Contact/Email/Phone</b> George Young/gyoung@fau.edu/6-3636	<b>Consult and list departments that may be affected by the change(s) and attach documentation</b>  None	
<b>Approved by</b> Department Chair <u><i>[Signature]</i></u> College Curriculum Chair <u><i>[Signature]</i></u> College Dean <u><i>Paul Hart</i></u> UGPC Chair _____ UGC Chair _____ Graduate College Dean _____ UFS President _____ Provost _____		<b>Date</b> 10/01/19 <u>1/13/20</u> <u>1-13-20</u>

Email this form and attachments to website prior to the meeting.

one week before the UGPC meeting so that materials may be viewed on the UGPC

DATE: May 31, 2019

MEMORANDUM

TO: Dr. Robert Pinsker, 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: MAC Concentration in Internal Auditing

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

The concentration is titled "Internal Auditing" and is designed for students and professionals seeking specialization within the accounting profession. The concentration will be offered through the School of Accounting Executive Programs (SOAEP). This concentration differs from the SOAEP's existing concentrations; specifically, it is designed as a niche area to complement the SOAEP's existing niche areas.

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 business 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

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

Course Number	Course Title	Credit Hours
ACG 6498	Advanced Digital Forensics in Forensic Accounting	3
ACG 6625	IT Auditing	3
ACG 6675 (New)	Internal Auditing Theory and Practice	3
ACG 6678 (New)	Internal Auditing Cases and Projects	3

### **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 Digital Accounting Forensics and Data Analytics Program)":

Master of Accounting (Executive Internal Auditing program):		
Advanced Digital Forensics in Foren. Acg.	ACG 6498	3
IT Auditing	ACG 6625	3
Internal Auditing Theory and Practice	ACG 6675	3
Internal Auditing Cases and Projects	ACG 6678	3

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