DATE:

October 7, 2014

MEMORANDUM

TO:

Dr. William McDaniel, Chair

COB Graduate Council

FROM:

Dr. George Young, Associate Director

School of Accounting (561) 297-2033 gyoung@fau.edu

Cc:

Dr. Kim Dunn, Director School of Accounting

SUBJECT:

Certificate in Professional Accounting

The School of Accounting wishes to add a certificate at the graduate level.

The certificate is titled "Certificate in Professional Accounting". The certificate is designed for students with an undergraduate degree in accounting who need additional upper-division accounting and/or tax coursework to meet professional licensure requirements, but who do not wish to pursue a graduate degree. Students must complete 12 credit hours of coursework and all courses must be completed with a grade of "C" or better. Students may select from the courses below or select up to 6 hours of preapproved 3000-4000 level ACG/TAX courses that were not taken as part of their undergraduate degree program. Prerequisite restrictions apply.

Course Name	Course Number	Credit Hours
Advanced Accounting	ACG5205	3
Auditing and Assurance Services 2	ACG5647	3
Internal Auditing	ACG5677	3
Financial Statement Analysis	ACG6175	3
Accounting for E-Commerce	ACG6465	3
IT Auditing	ACG6625	3
Accounting Fraud Examination Concepts	ACG6686	3

Credits counted toward an undergraduate or graduate degree program may not be used toward the Certificate in Professional Accounting. The Certificate in Professional Accounting is only open to non-degree seeking students. With advisor approval, students may begin the Certificate in Professional Accounting during their last semester of undergraduate coursework. Students earning more than one grade below a "C" in the approved Certificate in Professional Accounting courses may not receive a Certificate in Professional accounting or register for additional graduate courses.

网络基件网络基金 医基基

. 1975. (1984年) [1] (1975) [1975) [1975) [1975] [1975) [1975) [1975] [1975) [1975] [1975) [1975] [1975) [1975] [1975) [1975] [1975) [1975] [1975) [1975] [1975) [1975] [1975] [1975) [1975] Child College and the College

1.50 1.42 communico. Federados rigar Paraysa.

> er and error beet Badrairo do Heir VI

ន្ទាស់មួយស្រាស់ <mark>នៃជ</mark>្រៃស្រាស់ ប្រាស់

The other during off in statistican is a second parameter to be one a billion

अर्थावक्षक अकेलो नेपालक के अर्थ के अख्या

หาสังสุดส์ก็การ เลยเกลียย์นั้นไ i i puna ji kabupatén ka สูเครียนเสียโดยีที่ที่ សុំស្គាល់សំពេ<mark>ធ</mark>៌សុសនៃជាត្រៃសំពេធមា^ន ាមជននៃ អ្នក នៅក្រុក ប្រវាជ្ Through a little sin gath age ag

through on the magnification in the fill they become only our many introduction

I sugasticit eta fitzas sili. Calcinnos e lancia en 12 fizi e aplica, Mikelak etas calcinos silito rapped lace of the been only go in the row of congel could rappel in the difference by as to stability of Lording Hallands, those are not recively as so sail highlanged threigh consents. takti diyo. Q. Q. Katiki inkin tomiq əsər bə sil dəsələrik indənərik in çələrik indibilərik əsən ətkə ili vitad adastasid anassa la tir la allemañ i daivata a de aren a la cara asida palle e ar da versanasta la legal delle della legalica di la succesione della collectione della legalica della legalica della della compet is the case of the installation and the second of the case of the case of the contract is a factor.

		rade :			
	•		ing i	1	
		÷	i di Ng		i jani
		• (
			W. A		
	Santa a magasa	and the state of t		. to	
			176	4 1	
1		di.	$\mathcal{A}(X, f) = \mathbb{R}$		

the second residency and the contract of the c the state of katelinas i de rigido postato di la la como de la factica de la como de la color e de la color de la color de l The reference has all rangel patents and televisers the research and a second of the contract talija igratitusia eraspontek istationia esastem erastem erastem alastat generalistika (alli institutionia in

This certificate does <u>not</u> require: new resources, faculty positions, new course creations, or existing course changes.

Required Catalog Changes

CURRENT:

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

PROPOSED:

Certificate in Professional Accounting (Graduate)

The Certificate in Professional Accounting provides students who need additional upperdivision accounting and/or tax coursework to meet professional licensure requirements, but who do not wish to pursue a graduate degree the opportunity to obtain the coursework. Students must complete 12 credit hours of coursework and all courses must be completed with a grade of "C" or better. Students may select from the courses below or select up to 6 hours of preapproved 3000-4000 level ACG/TAX courses that were not taken as part of their undergraduate degree program. Prerequisite restrictions apply.

Course Name	Course Number	Credit Hours
Advanced Accounting	ACG 5205	3
Auditing and Assurance Services 2	ACG 5647	3
Internal Auditing	ACG 5677	3
Financial Statement Analysis	ACG 6175	3
Accounting for E-Commerce	ACG 6465	3
IT Auditing	ACG 6625	3
Accounting Fraud Examination Concepts	ACG 6686	3

Credits counted toward an undergraduate or graduate degree program may not be used toward the Certificate in Professional Accounting. The Certificate in Professional Accounting is only open to non-degree seeking students. With advisor approval, students may begin the Certificate in Professional Accounting during their last semester of undergraduate coursework. Students earning more than one grade below a "C" in the approved Certificate in Professional Accounting courses may not receive a Certificate in Professional accounting or register for additional graduate courses.

หรุ เสมัยหมูสมาสัตร์ที่ผู้พลายมีสมาสัตร์ที่สาสุดเมืองสัตร์มอสารเลงโดยค่า เกียกสารเกิดสารเกิดสารเมื่อสาสตรีก็ไ ใช้ตั้นทางใน ออกแบบ ผู้ที่กันมาก

north Continue to the t

化分类 经

Leaven or specified

HARMOTO AN

atasid an Displications in talkenhari of insulfaced

ggilder de tulk gan s net each ear bit gripho egoninacije de verskih nagrad in the Links to the Control

ta diga si si ili kungila ca Pista diga katan katan da ngang waka katanak ing s

To light in in the bear of the second of the capture of the capture of the clients of the character of the capture of the capt ะชังเราะเป็นสูงการที่มัดเลือด และก็จะเมื่อว่า เกาะสาราชานาราชานาราชานาราชานาราชานาราชานาราชานารเลือน เรียวการเลือน องรับได้เรียงให้เดิด ทัศน์สิน กรโดยเกิดเปลยเกาการ ค่าแบบโรกการ การ คาย และ รับสินให้เดิดเลิว โดยใหม่โดย

Trum ravilia. Is ling for your read to wined allowers it flow and a limb with the warries. . ประกอบโดยสำนับของเวลาเกิดสังเดือนการและ เวลาสิทธิบัติ เลยโดย กระบัติ และได้เกิด เลี้ยงสังเพาะให้เกิด เรื่อง englisten para tang samper XIII (DD) ik arkite riti belah belangan naman ngarupak di majabika วที่เดียวละการเหมือง โดยตลิสต์ ว่า เลยกราชีก การเพราะการเกราะ เกราะการเกราะสักษณะการเด็บวิวาศาสตร์

T. C.		, j		•	
					ş. Sayarı
		Si:		jer ê Yer H	री रोजनी श्रीच नहीं हु स
1	•				

ที่ที่ ที่ 6 หลาย สาวารคุณผู้ ของ 2 ว่ามาแบบขางมาก อักการ อาจากการคระ แล้ว การ โดยได้ เหตุ ซึ่งที่ถึงที่ให้เกี ក្នុន ការសេនីនៅកំណុំ ។ និងនាំណូម៉ា Learth ត្រួនបែកបាននៅ នៃ ការបានខ្មែរការ មន្ត្រីក្រៅដែរទៀប គ្នាក់ការនៅការ ការ tipe they have the great the series of the series and the series of the series of the series of the series of To Principal to the life of the read realization in the Wilder of the Declinique I you registrat 10 "commissa e brasse que excisad en locar que una o supcionación dronde con con la tentro de fisica ាន់ កំពង់ និង មួយ ក្រុមកើត្តសុខសារ ១០០០ ខេត្តសម្រេច និង មានិសេកក្តី **ខែក**ារីស ស្រុសមាន់ សេសនៃក្រុមប្រកិត្តមានប្រកួត

Approved by:	Date:
Department Chair: Kim Dust	10/7/14
College Curriculum Chair: Wm RM Chanul	11/20/2014
College Dean:	11/20/20
GPC Chair:	17/3/14
Graduate Dean: A 26 Daho Slevy	12-10-1
UFS President:	
OF 3 Freshællt.	
Provost:	

10/11/61 waster Warm Waster 11.01.351