

# FLORIDA ATLANTIC UNIVERSITY™

## Graduate Programs—PROGRAM CHANGE REQUEST

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

DEPARTMENT: SCHOOL OF ACCOUNTING

COLLEGE: BUSINESS

PROGRAM NAME: MASTER OF ACCOUNTING (ACCOUNTING SCHOLARS PROGRAM)

### EFFECTIVE DATE

(PROVIDE TERM/YEAR)

SUMMER 2016

PLEASE EXPLAIN THE REQUESTED CHANGE(S) AND OFFER RATIONALE BELOW AND/OR ATTACHED: THE CATALOG LANGUAGE DESCRIBING THE ACCOUNTING SCHOLARS PROGRAM (ASP) MUST BE CHANGED FOR THE CATALOG TO CONTAIN AN ACCURATE DESCRIPTION OF THE ASP AS IT NOW OPERATES. IN PRIOR YEARS, THE ASP WAS OPERATED AS A COMBINED DEGREE PROGRAM AND IS DESCRIBED AS SUCH IN THE CURRENT CATALOG. THIS DESCRIPTION IS INACCURATE. PRESENTLY, THE ASP IS WHOLLY AN UNDERGRADUATE DEGREE PROGRAM. THIS CHANGE DOES NOT AFFECT, IN ANY WAY, THE BACHELOR AND MASTER DEGREE PROGRAMS OFFERED BY THE SCHOOL OF ACCOUNTING. IT MERELY MAKES CHANGES TO THE ADMINISTRATION OF THE ASP. IN ADDITION, SEVERAL OTHER CHANGES WERE MADE; A SUMMARY OF THESE ARE FOUND BELOW.

**SUMMARY OF CHANGES:**

1. ELIMINATION OF THE PHRASE "HONORS PROGRAM WITH COMBINED B.B.A./M.AC. DEGREE OPTION".

2. OTHER CHANGES:

A. ADDITION OF THE FOLLOWING LANGUAGE: "TO PARTICIPATE IN THE CAPSTONE EXPERIENCE, STUDENTS MUST HAVE SUCCESSFULLY COMPLETED ACG3141, ACG4401, AND TAX4001. IN ADDITION, THEY MUST HAVE EITHER COMPLETED ACG4651 OR BE CURRENTLY ENROLLED IN ACG4651" AND "IF A STUDENT MEETS THESE REQUIREMENTS, HE OR SHE WILL BE ELIGIBLE FOR A GMAT/GRE WAIVER RELATED TO ADMISSION TO THE MASTER OF ACCOUNTING AND THE MASTER OF TAXATION DEGREE PROGRAMS."

B. GREATER SPECIFICITY IN TIME FRAME TO COMPLETE REQUIREMENTS: THE WORD "YEARS" WAS REPLACED BY THE WORD "SEMESTERS".

PLEASE SEE ATTACHED MEMO DATED FEBRUARY 15, 2016 (SUBJECT: UPDATE TO CATALOG COURSE DESCRIPTION FOR ACCOUNTING SCHOLARS PROGRAM).

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: *Wm R McDaniel*  
 College Dean: \_\_\_\_\_  
 UGPC Chair: *Wm R McDaniel*  
 Graduate College Dean: \_\_\_\_\_  
 UFS President: \_\_\_\_\_  
 Provost: \_\_\_\_\_

**Date:**

*3/10/16*  
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*3-17-2016*  
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*3/10/16*  
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*4-6-2016*  
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
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: February 15, 2016

**M E M O R A N D U M**

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

Dr. Robert Pinsker, Chair  
School of Accounting Undergraduate Curriculum Committee

FROM: Dr. George Young   
School of Accounting  
gyoung@fau.edu

Cc: School of Accounting Undergraduate Curriculum Committee Members

SUBJECT: Update to Catalog Course Description for Accounting Scholars Program

The School of Accounting wishes to update the catalog description for the Accounting Scholars Program. The proposed update is designed to accurately describe the Accounting Scholars Program. The program, is no longer a combined undergraduate/graduate program. A few other, minor changes are also reflected in the proposed language.

Note that the proposed changes in the description are highlighted in the proposed section.

**Required Catalog Changes**

**CURRENT:**

**Honors Program**

**Honors Program with Combined B.B.A./M.A.C. Degree Option**

The School of Accounting offers an honors program that gives students the options of earning undergraduate-degree honors and participating in a combined undergraduate and graduate program. Students who have not completed any upper-division accounting coursework may participate in the program if they have achieved a minimum overall GPA of 3.3 and a minimum score of 80 percent on the accounting competency exam. Students who have completed no more than six credits of upper-division accounting coursework may participate in the honors program if they have achieved a minimum overall GPA of 3.3 and have earned a minimum of a "B+" in all upper-division accounting coursework. Students who have completed more than six credits of upper-division accounting coursework are not eligible to participate in the program.

Honors credit may be earned for a total of eight different upper-division accounting and tax courses. Students may earn honors credit by registering for a section restricted for honors students and completing the honors compact, or by registering for a non-restricted section and completing the honors compact. Each of the honors compacts have established

requirements and include written memos, summaries and/or reports and may include individual and/or group assignments. Students who successfully complete the honors compact will be awarded honors credit for the course. Honors compacts will not be available during the summer term.

A capstone experience will be available for students when they are within 12 months of completing the undergraduate degree requirements. The capstone experience consists of a case analysis and presentation.

To be eligible to graduate with undergraduate honors, students must achieve an overall GPA of at least 3.0 and an Accounting GPA (upper-division ACG and TAX courses) of at least 3.0, earn honors credit for at least five upper-division accounting or tax courses and successfully complete the capstone experience. All program requirements must be completed within four years after beginning the program.

To be eligible for the joint undergraduate/graduate degree program, students must achieve an overall GPA of at least 3.3 and an accounting GPA (upper-division ACG and TAX courses) of at least 3.3, earn honors credit for at least five upper-level accounting or tax courses and successfully complete the capstone experience. All program requirements must be completed within four years after beginning the program.

Students admitted to the program must maintain high academic and ethical standards. Students may be dismissed from the program for earning two grades less than "B" in upper-level accounting or tax courses, earning any grade less than "C" or violating the Code of Academic Integrity.

## **PROPOSED:**

### **Honors Program**

#### **Honors Program with Combined B.B.A./M.A.C. Degree Option**

The School of Accounting offers an honors program that gives students the options of earning undergraduate-degree honors and participating in a combined undergraduate and graduate program. Students who have not completed any upper-division accounting coursework may participate in the program if they have achieved a minimum overall GPA of 3.3 and a minimum score of 80 percent on the accounting competency exam. Students who have completed no more than six credits of upper-division accounting coursework may participate in the honors program if they have achieved a minimum overall GPA of 3.3 and have earned a minimum of a "B+" in all upper-division accounting coursework. Students who have completed more than six credits of upper-division accounting coursework are not eligible to participate in the program.

Honors credit may be earned for a total of eight different upper-division accounting and tax courses. Students may earn honors credit by registering for a section restricted for honors students and completing the honors compact, or by registering for a non-restricted section and completing the honors compact. Students must be registered in a cohort section to be


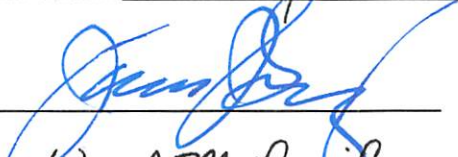
eligible to complete the honors compact. Each of the honors compacts have established requirements and include written memos, summaries and/or reports and may include individual and/or group assignments. Students who successfully complete the honors compact will be awarded honors credit for the course. Honors compacts will not be available during the summer term.

A capstone experience will be available for students when they are within 12 months of completing the undergraduate degree requirements. The capstone experience usually consists of a case analysis and presentation. To participate in the capstone experience, students must have successfully completed ACG3141, ACG4401, and TAX4001. In addition, they must have either completed ACG4651 or be currently enrolled in ACG4651.

To be eligible to graduate with undergraduate honors, students must achieve an overall GPA of at least 3.0 and an Accounting GPA (upper-division ACG and TAX courses) of at least 3.0, earn honors credit for at least five upper-division accounting or tax courses and successfully complete the capstone experience. All program requirements must be completed within four years semesters (excluding summers) after beginning the program. If a student meets these requirements, he or she will be eligible for a GMAT/GRE waiver related to admission to the Master of Accounting and the Master of Taxation degree programs.

~~To be eligible for the joint undergraduate/graduate degree program, students must achieve an overall GPA of at least 3.3 and an accounting GPA (upper-division ACG and TAX courses) of at least 3.3, earn honors credit for at least five upper-level accounting or tax courses and successfully complete the capstone experience. All program requirements must be completed within four years after beginning the program.~~

Students admitted to the program must maintain high academic and ethical standards. Students may be dismissed from the program for earning two grades less than "B" in upper-level accounting or tax courses, earning any grade less than "C" or violating the Code of Academic Integrity.

Approved by:	Date:
Department Chair: <u></u>	<u>3/10/16</u>
College Curriculum Chair: <u>Wm R McDaniel</u>	<u>3/11/2016</u>
College Dean: <u></u>	<u>4/6/2016</u>
GPC Chair: <u>Wm R McDaniel</u>	<u>4-6-2016</u>
Graduate Dean: _____	_____
UFS President: _____	_____
Provost: _____	_____