| FLORIDA ATLANTIC UNIVERSITY Program Name Executive Master | | | UGPC Approval UFS Approval Banner Posted Catalog Effective Date (TERM & YEAR) |
|--|---|----------------------------|--|
| | | Change Program | Summer 2025 |
| Please explain | the requested change(s) and offer ra | ationale below or on an | attachment |
| Forensics and F should be listed | 688 (Forensic Accounting and the Legal Information Auditing): This change is request instead of ACG 6688. Susiness Valuation Concentration: We no learn of 2022. | ted because the catalog is | in error, i.e, ACG 6498 |
| Faculty Contact, | /Email/Phone | | nents that may be affected by |
| Julia Higgs/jhiggs(| @fau.edu | the change(s) and attac | h documentation |
| Approved by | 2/2- | | Date |
| Department Chai College Curriculu College Dean UGPC Chair UGC Chair Graduate College UFS President | m Chair Robert Pinsker Marc Rhorer The War Whom | | 12/2/2024 12/2/2024 02/05/2025 02/05/2025 02/05/2025 |
| Provest | | | |

Email this form and attachments to $\underline{\text{UGPC@fau.edu}}$ one week before the UGPC meeting so that materials may be viewed on the UGPC website prior to the meeting.

ACCOUNTING
MASTER OF ACCOUNTING (M.AC.)
EXECUTIVE PROGRAM

Concentrations:

Business Valuation

Digital Accounting Forensics and Data Analytics
Forensic Accounting
Forensic Accounting and Business Valuation
Forensic Accounting and Digital Accounting Forensics
Internal Auditing
Professional Accounting
Tax

(Minimum of 30 credits required)

Students with an accounting background will likely receive a waiver for all Accounting Foundation courses. Students without an accounting background or those who did not perform at a satisfactory level in undergraduate courses may have to resolve deficiencies through the Accounting Foundation Component.

Executive Master of Accounting (M.AC.) - 30-36 credits depending on the specialization plus business and accounting foundation courses, if needed

Because students in the Executive Program typically have significant work experience, substitutions for classes may be needed when a student already has demonstrated expertise in a particular area. Substitutions may be approved by either the Director of the School of Accounting or the Academic Director of the School of Accounting Executive Programs.

| Executive Master of Accounting Core | | | | |
|---|----------|--|--|--|
| Communication Strategies for Professional Accountants | ACG 6396 | | | |
| Advanced Accounting Information Systems | ACG 6475 | | | |
| Forensic Accounting, Fraud and Taxation | ACG 6689 | | | |
| Concepts of Federal Income Tax | TAX 6025 | | | |

Students may choose one of the following concentrations.

| Executive Digital Accounting Forensic | cs and Data Analytics Concentration | on - 30 credits plus business foundation credits |
|---------------------------------------|-------------------------------------|--|
| | | |

Executive Master of Accounting Core

Advanced Accounting Applications of Data Analytics ACG 6496

| IT Auditing | ACG 6625 |
|--|---------------------------|
| Accounting Fraud Examination Concepts | ACG 6686 |
| Forensic Accounting and the Legal Environment Advanced Digital Forensics and Forensic Accounting | ACG 6688 -6498 |
| Students with an accounting background take | |
| Business Valuation for Forensic Accountants | ACG 6375 |
| Advanced Auditing Theory and Practice | ACG 6655 |
| Accounting Fraud Examination Conduct and Procedures | ACG 6687 |
| Students without an accounting background take | |
| Financial Reporting and Accounting Concepts | ACG 6137 |
| Cost Accounting Theory and Practice | ACG 6347 |
| Auditing Theory and Practice | ACG 6635 |
| Executive Business Valuation Concentration - 30 credits plus business and accounting fou | indation credits |
| Executive Master of Accounting Core | - |
| Business Valuation for Forensic Accountants | ACG 6375 |
| Business Valuation for Fair Value Accounting, Auditing and Financial Reporting | ACG 6377 |
| Advanced Accounting Applications in Business Valuation | ACG 6378 |
| Business Valuation, Advanced Theory, Concepts and Methodologies | ACG 6379 |
| Students with an accounting background take | - |
| Advanced Digital Forensics in Forensic Accounting | ACG 6498 |
| Advanced Auditing Theory and Practice | ACG 6655 |
| Interviewing for Forensic Accountants and Auditors | ACG 6685 |
| Students without an accounting background take | - |
| Financial Reporting and Accounting Concepts | ACG 6137 |
| Cost Accounting Theory and Practice | ACG 6347 |
| Auditing Theory and Practice | ACG 6635 |