

DATE: September 23, 2019

MEMORANDUM

TO: The College of Business Undergraduate Council

FROM: Dr. Maya Thevenot  
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SUBJECT: Proposal to Change ACG3131, Intermediate Accounting Theory 1

The School of Accounting wishes to change the description and add ACG3131 Intermediate Theory 1 to the list of International Perspective Business core classes.

This change will free up one course, which can be filled by ISM 3011, Management Information Systems, a course that is required for all business majors, except for accounting majors. (The proposal to require all accounting majors to take ISM 3011, Management Information Systems, is contained in a separate memorandum.)

**Required Catalog Changes**

**CURRENT:**

<b>International Perspective</b>		<b>3</b>
<i>Select one course from list below:</i>		
International Economics	ECO 3703	3
Economics of International Trade	ECO 4704	3
International Monetary Economics	ECO 4713	3
International Economic Development	ECS 3013	3
International Finance	FIN 4604	3
International Business	MAN 3600	3
International Marketing	MAR 4156	3
Enterprise Risk Management and Corporate Governance: Qualitative Analysis	RMI 4423	3

Current description of ACG 3131, Intermediate Accounting Theory 1:

A user-oriented overview of financial reporting and practice with a focus on how management decisions impact financial statements.

**PROPOSED:**

Add ACG3131 to the list and require it for accounting majors.

<b>International Perspective</b>		<b>3</b>
<i>Select one course from list below:</i>		
International Economics	ECO 3703	3
Economics of International Trade	ECO 4704	3
International Monetary Economics	ECO 4713	3
International Economic Development	ECS 3013	3
International Finance	FIN 4604	3
International Business	MAN 3600	3
International Marketing	MAR 4156	3
Enterprise Risk Management and Corporate Governance: Qualitative Analysis	RMI 4423	3
Intermediate Theory 1	ACG3131*	
<i>*Required for Accounting majors</i>		

Proposed description of ACG 3131, Intermediate Accounting Theory 1:

An overview of financial reporting and practice in the USA and internationally with a focus on how management decisions impact financial statements.