

# FLORIDA ATLANTIC UNIVERSITY™

## Graduate Programs—PROGRAM CHANGE REQUEST

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

DEPARTMENT: SCHOOL OF ACCOUNTING

COLLEGE: BUSINESS

PROGRAM NAME: MASTER OF ACCOUNTING

**EFFECTIVE DATE**

(PROVIDE TERM/YEAR)

\_\_\_\_ SPRING 2018 \_\_\_\_\_

PLEASE EXPLAIN THE REQUESTED CHANGE(S) AND OFFER RATIONALE BELOW AND/OR ATTACHED: THE TITLE, CATALOG DESCRIPTION, AND PREREQUISITES OF ACG5505, GOVERNMENT ACCOUNTING THEORY IS BEING CHANGED.

PLEASE SEE MEMO DATED JANUARY 10, 2017 (SUBJECT: UPDATE TO CATALOG COURSE DESCRIPTION FOR ACG 5505 (GOVERNMENT ACCOUNTING THEORY))

SPECIFICALLY, THE CHANGES PROPOSED ARE:

- (1) CHANGE THE NAME OF THE COURSE FROM "GOVERNMENT ACCOUNTING THEORY" TO "GOVERNMENTAL AND NOT-FOR-PROFIT ACCOUNTING THEORY",
- (2) CHANGE THE COURSE DESCRIPTION BY ADDING THE WORDS "AND NOT-FOR-PROFIT ENTITIES" AND THE WORDS "OR THE EQUIVALENT" IN REFERENCE TO ACG 4501, GOVERNMENT AND NOT-FOR-PROFIT ACCOUNTING, AND
- (3) CHANGE THE PREREQUISITES FROM "ACG 3141 OR ACG 6137 AND ACG 3341 OR ACG 6347" TO "ACG 3141 OR ACG 6137 OR EQUIVALENT AND ACG 3341 OR ACG 6347 OR EQUIVALENT".

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: \_\_\_\_\_  
 College Dean: \_\_\_\_\_  
 UGPC Chair: \_\_\_\_\_  
 Graduate College Dean: \_\_\_\_\_  
 UFS President: \_\_\_\_\_  
 Provost: \_\_\_\_\_

**Date:**

3/13/17  
 9/26/18  
 10-8-18  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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.

GRADUATE COLLEGE

OCT 24 2018

Received

DATE: January 10, 2017

GRADUATE COLLEGE

MEMORANDUM

OCT 24 2018

TO: Dr. Robert Pinsker, Chair  
School of Accounting Graduate Curriculum Committee

Received

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

Cc: School of Accounting Graduate Curriculum Committee Members

SUBJECT: Update to Catalog Course Description and title of ACG 5505 (Government Accounting Theory).

The School of Accounting wishes to update the title, catalog description, and prerequisites for ACG 5505 (Government Accounting Theory). The proposed update is designed to reflect the inclusion of not-for-profit entities in the course. This inclusion reflects the importance of coverage of not-for-profit entities and the similarities of governmental and not-for-profit entities due to their shared use of fund accounting.

Note that the changes are highlighted (by underline or strikethrough) in the PROPOSED section below.

Required Catalog Changes

**CURRENT:**

**Government Accounting Theory (ACG 5505) 3 credits**

*Prerequisites: ACG 3141 or ACG 6137 and ACG 3341 or ACG 6347*

A study of information presented in the various financial statements and other reports of governmental units. Detailed review of the authoritative bodies influencing the accounting and reporting for state and local governmental entities. Available for graduate credit only with prior written approval. This course is not available to students who have completed ACG 4501.

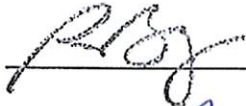
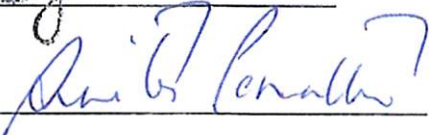
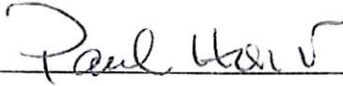
**PROPOSED:**

**Governmental and Not-for-Profit Accounting Theory (ACG 5505) 3 credits**

*Prerequisites: ACG 3141 or ACG 6137 or equivalent and ACG 3341 or ACG 6347 or equivalent*

A study of information presented in ~~the various~~ financial statements/ ~~and~~ other reports of governmental units and not-for-profit entities and associated. ~~Detailed review of the~~ authoritative literature ~~bodies influencing the accounting and~~

~~reporting for state and local governmental entities. Available for graduate credit only with prior written approval. This course is n~~Not available to students who have completed ACG 4501 or equivalent.

Approved by:	Date:
Department Chair: <u></u>	<u>4/12/17</u>
College Curriculum Chair: <u></u>	<u>9/26/18</u>
College Dean: <u></u>	<u>10.8.19</u>
GPC Chair: _____	_____
Graduate Dean: _____	_____
UFS President: _____	_____
Provost: _____	_____