

UGPC APPROVAL	
UFS APPROVAL	
CATALOG	

Graduate Programs—PROGRAM CHA	NGE REQUEST CATALOG		
DEPARTMENT: SCHOOL OF ACCOUNTING	COLLEGE: BUSINESS		
PROGRAM NAME: MASTER OF ACCOUNTING	EFFECTIVE DATE (PROVIDE TERM/YEAR)		
PLEASE EXPLAIN THE REQUESTED CHANGE(S) AND OFFER RATIONALE BELOW AND/OR ATTACHED: THE COURSE DESCRIPTION OF ACG6175, FINANCIAL STATEMENT ANALYSIS IS BEING CHANGED. PLEASE SEE MEMO DATED AUGUST 13, 2015 (SUBJECT: UPDATE TO CATALOG COURSE DESCRIPTION FOR ACG 6175 (FINANCIAL STATEMENT ANALYSIS))			
Faculty contact, email and complete phone number: George Young, gyoung@fau.edu, (561) 297- 3636 Consult and li None affected	ist departments that might be affected by the change and attach comments.		
Approved by: Department Chair: College Curriculum Chair: UGPC Chair: Graduate College Dean: UFS President:	Date: 9/34/15 10-1-2015 10-29-15 10-30-15		

Email this form and syllabus to <u>UGPC@fau.edu</u> one week before the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website prior to the meeting.

DATE:

August 13, 2015

MEMORANDUM

T0:

Dr. Karen Hooks, Chair

School of Accounting Graduate Curriculum Committee

FROM:

Dr. William Hopwood School of Accounting Hopwood@fau.edu

Cc:

School of Accounting Graduate Curriculum Committee Members

SUBJECT:

Update to Catalog Course Description for ACG 6175 (Financial Statement

Analysis).

The School of Accounting wishes to update the catalog description for ACG 6175 (Financial Statement Analysis). The proposed update is designed to bring the course description in line with current accounting practice and theory in the area of financial statement analysis.

Note that the only change in the description below is the deletion of the words "publically available" and the addition of the words "auditing" and "fraud detection".

Required Catalog Changes

CURRENT:

Financial Statement Analysis (ACG 6175) 3 credits

Prerequisites: Admission to College of Business master's program and ACG 3141 or ACG 6137 and FIN 6406

The analysis of publicly available financial data for purposes of credit and investment decisions, including bankruptcy prediction models and earnings-based equity valuation.

PROPOSED:

Financial Statement Analysis (ACG 6175) 3 credits

Prerequisites: Admission to College of Business master's program and ACG 3141 or ACG 6137 and FIN 6406

The analysis of accounting data for purposes of auditing, fraud detection, credit and investment decisions, including bankruptcy prediction models and earnings-based equity valuation.

Approved by:	Date:
Department Chair: 239 College Curriculum Chair: WMCManul	9/28/15
College Curriculum Chair: WMK// (Wanus)	10-1-2015
College Dean: Ken W. John	
GPC Chair:	
Graduate Dean:	
UFS President:	
Provost:	