DATE: December 3, 2019

MEMORANDUM

TO: The Faculty

School of Accounting

FROM: Dr. Maya Thevenot

School of Accounting mtheveno@fau.edu

SUBJECT: Proposal to Faculty for adding a new course ACG3842 Accounting Applications of Data Analytics to list of required courses for an undergraduate degree in accounting

The School of Accounting wishes to add a new data analytics course, ACG3842 Accounting Applications of Data Analytics, to list of required courses to obtain an undergraduate degree in accounting. This change comes as a response to a major technological shift in the profession and the needs of employers who hire FAU accounting graduates.

This proposal comes simultaneously with removing the requirement to take BUL4422 Business Law II. The removal of BUL4422 from required courses was voted and approved by the majority of SOA faculty with two opposing votes.

The creation of the new course ACG3842 Accounting Applications of Data Analytics was voted and approved unanimously by the SOA faculty. The addition of the course to required courses for accounting majors has been approved by the SOA Undergraduate Curriculum Committee with 3 Yes votes and 1 No vote.

Required Catalog Changes

CURRENT:

Accounting Major

The undergraduate Accounting student is required to take eight upper-level accounting/tax courses, including the core courses and accounting/tax electives below for a total of 24 credits. An additional 3 credits are required in Business Law as noted by the Other Required Course below.

| Accounting Core Courses (24 credits) | | | |
|---|----------|---|--|
| Intermediate Theory 1 | ACG 3131 | 3 | |
| Intermediate Theory 2 | ACG 3141 | 3 | |
| Cost Accounting | ACG 3341 | 3 | |
| Accounting Information Systems 1 | ACG 4401 | 3 | |
| Federal Taxation 1 | TAX 4001 | 3 | |
| Auditing and Assurance Services 1 | ACG 4651 | 3 | |
| ACG/TAX Upper-Division Course (3000 level or above) | | 3 | |
| ACG/TAX Upper-Division Course (3000 level or above) | | 3 | |

| Other Required Course (3 credits) | | |
|-----------------------------------|----------|---|
| Business Law 2 | BUL 4422 | 3 |

PROPOSED:

Accounting Major

The undergraduate Accounting student is required to take <u>nineeight</u> upper-level accounting/tax courses, including the core courses and accounting/tax electives below for a total of 27 credits. An additional 3 credits are required in Business Law as noted by the Other Required Course below.

| Accounting Core Courses (27 credits) | | | |
|---|----------|---|--|
| Intermediate Theory 1 | ACG 3131 | 3 | |
| Intermediate Theory 2 | ACG 3141 | 3 | |
| Cost Accounting | ACG 3341 | 3 | |
| Accounting Applications of Data Analytics | ACG 3842 | 3 | |
| Accounting Information Systems 1 | ACG 4401 | 3 | |
| Federal Taxation 1 | TAX 4001 | 3 | |
| Auditing and Assurance Services 1 | ACG 4651 | 3 | |
| ACG/TAX Upper-Division Course (3000 level or above) | | 3 | |
| ACG/TAX Upper-Division Course (3000 level or above) | | 3 | |
| Other Required Course (3 credits) | | | |
| Business Law 2 | BUL 4422 | 3 | |