1994

Master of Accounting Program

Nova Southeastern University

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NOVA SOUTHEASTERN UNIVERSITY

MA CC
MASTER OF ACCOUNTING
PROGRAM

For Professionals in Accounting
CPA/CMA/CFP
TAX/AUDITING
Master of Accounting
MISSION STATEMENT

The mission of the School of Business and Entrepreneurship is the advancement of professional development for individuals in business, government, and nonprofit settings at the managerial and executive levels. The school emphasizes creativity, innovation, and productivity in human enterprise. The educational philosophy of the school is growth through the practical application of theory. The school projects an activist, interventionist strategy in the delivery and design of its programs in pursuit of this educational philosophy.
Nova Southeastern University's carefully designed and sequenced M.Acc. degree program emphasizes application of business concepts to the real world. The program curriculum provides students with a solid foundation in functional areas of business and equips them with the necessary analytical and managerial skills.

**INTRODUCTION**

The Nova Southeastern University Master of Accounting Program is an innovative curriculum featuring learning and delivery systems designed for adult working professionals in the field of accounting, as well as entry-level students interested in developing a career in the field of accounting.

The program curriculum is designed to provide students with greater depth and breadth in the profession of accounting than is possible in a master of business administration program.

The program is intended to prepare students to enter or further careers as professional accountants in financial institutions, government, industry, nonprofit organizations, and public practice.

The program includes courses utilizing modern computer applications in accounting procedures and general business.

**PROGRAM PHILOSOPHY**

The Master of Accounting Program emphasizes concepts, skills, and methodology vital to the accounting profession for those students interested in public, corporate, or institutional accounting. The curriculum includes courses that provide a managerial perspective to the accounting profession and knowledge that is increasingly vital to corporate economics. The overriding goal of the program is to provide technical and other skills that successful accountants need and use as decision makers and as preparers of financial reports.
ACCREDITATION

Nova Southeastern University is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools. Because NSU has undergone scrutiny to meet regulations in 21 states, it is among the most evaluated universities in the country.

MEMBERSHIPS

- American Assembly of Collegiate Schools of Business
- American Council on Education
- Association of Collegiate Business Schools and Programs
- College Entrance Examination Board
- Council of Graduate Schools of the United States
- Council on Postsecondary Accreditation
- Florida Association of Colleges and Universities
- Independent Colleges and Universities of Florida
- National Association of Schools of Public Affairs and Administration
- National Management Association

Nova Southeastern, situated on 200 acres southwest of Fort Lauderdale, is an integral part of the Broward County community. The second-largest independent institution of higher education in Florida, Nova Southeastern offers a continuum of programs from birth through the retirement years.
PROGRAM SCHEDULE

• The program utilizes the nontraditional weekend format with class meetings on Friday evenings and Saturdays.
• Classes are scheduled in 13-week blocks or semesters, with each course meeting every second or third weekend.
• Students frequently enroll in two courses per block. The entire degree program may be completed in as few as 18 months.
• Courses are scheduled on a rotating basis, enabling new students to enter the program in any of the four blocks of instruction scheduled each year.
• The program can be delivered through a field-based cluster at locations remote from the NSU campus, to a minimum of 15 students per cluster.

FACULTY

All master of accounting courses are conducted by professors with advanced academic qualifications and extensive practical experience in the field of accounting. A national core of adjunct faculty augments Nova’s full-time professional staff. The diverse backgrounds and years of experience of the faculty facilitate in-depth discussion across the broad spectrum of accounting issues. A special effort is made to integrate practical and theoretical points of view.

DEGREE REQUIREMENTS

To satisfy requirements of the Master of Accounting Program, a student must complete 37 credit hours of study successfully. The curriculum contains a common core of six required courses. Six additional courses are selected from accounting electives offered by the program, enabling a student to focus his or her study on areas of greatest interest and professional need. A student must attain a minimum grade point average of 3.0 in order to receive the master of accounting degree.

COUNSELING

Program and career counseling are available through the School of Business and Entrepreneurship. Please call (305) 476-1947 or (800) 672-7223, Ext. 1947, for an appointment or further information about the Master of Accounting Program.

TRANSFER POLICY

Master of accounting applicants are permitted to transfer up to six credits (two courses) from work completed in master's programs at other regionally accredited institutions. The credits in question must have been completed within the last five years with a grade of B or better, must have a course content equivalent to NSU course work, and must be at an equivalent level. Application for transfer credit must be made at the time of admission to the program.
PROGRAM ADMISSION REQUIREMENTS

Master of accounting applicants must have or supply the following in order to be admitted to the program:

1. A baccalaureate degree from a regionally accredited college or university
2. A concentration in accounting at the undergraduate level or the following undergraduate courses: principles of accounting, intermediate accounting, cost accounting, advanced accounting, and computer literacy
3. A basic understanding of elementary statistics, data processing, and mathematics
4. A DOS-operated computer with a modem
5. Satisfactory performance on the Graduate Management Admission Test (GMAT), portfolio or CPA license
6. A 500- to 1,000-word essay explaining professional experiences and/or goals and how it is believed the Master of Accounting Program will contribute to personal and professional development
7. Three letters of recommendation
8. A completed application form accompanied by a $40 nonrefundable application fee.

For students who wish to enter the Master of Accounting Program and who meet all of the admission requirements except Number 2 above, Nova Southeastern University offers a special sequence of courses designed to meet that requirement.

Typical Sequencing to Meet Admission Requirement Number 2
(All Courses - 3 hrs. - No Graduate Credit)

**First Term**
GMPF 5001-Principles of Accounting

**Second Term**
GMPF 4002-Cost Accounting  
GMPF 4003-Intermediate Accounting I

**Third Term**
GMPF 4004-Intermediate Accounting II  
GMPF 4005-Advanced Accounting

*May be waived with permission of the program director.

CLASS CANCELLATIONS

Classes with insufficient enrollment are subject to cancellation.
PROGRAM MANDATE
The Nova Southeastern University Master of Accounting Program is designed for professionals working in the various areas within the discipline of accounting. The program recognizes that, at this time, there is a strong trend away from generalization and toward specialization. Accordingly, required courses are kept to a minimum and two levels of specialization are available: 1) concentrations and 2) emphases.

The concentrations generally consist of six electives and are available in the areas of public accounting, taxation, managerial accounting, and financial planning. *(Students may choose to enroll in the C.F.P. Certificate Program).

The emphases are designed to accommodate more-specific career paths and are generally only three to four electives. Emphases are available in the fields of government accounting, auditing, health service administration, international business, and public administration, (some courses may not be available at all locations). Of course, students are always free to choose any approved elective.

MASTER OF ACCOUNTING CURRICULUM PROFILE: REQUIRED COURSES

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
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<tbody>
<tr>
<td>GMP 5199</td>
<td>Values-Based Leadership</td>
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<tr>
<td>GMP 5713</td>
<td>Accounting Theory</td>
</tr>
<tr>
<td>GMP 5725</td>
<td>Financial Statement Analysis</td>
</tr>
<tr>
<td>GMP 5731</td>
<td>Accounting Information and Control Systems</td>
</tr>
<tr>
<td>GMP 5733</td>
<td>Advanced Managerial Accounting</td>
</tr>
<tr>
<td>GMP 5761</td>
<td>Taxation of Individuals</td>
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<tr>
<td>GMP 5762</td>
<td>Taxation of Corporations and Partnerships</td>
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</table>

Required Courses: 19 credits
Elective Courses: 18 credits
Total: 37 credits

ELECTIVE COURSES - PUBLIC ACCOUNTING CONCENTRATION

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
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<tbody>
<tr>
<td>GMP 5715</td>
<td>Auditing</td>
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<tr>
<td>GMP 5716</td>
<td>Governmental Auditing</td>
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<tr>
<td>GMP 5717</td>
<td>Auditing for Fraud</td>
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<tr>
<td>GMP 5751</td>
<td>EDP Auditing</td>
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<tr>
<td>GMP 5753</td>
<td>Fund Accounting</td>
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<tr>
<td>GMP 5756</td>
<td>International Accounting I</td>
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<tr>
<td>GMP 5757</td>
<td>International Accounting II</td>
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<tr>
<td>GMP 5768</td>
<td>Taxation: Advanced Topics</td>
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<tr>
<td>GMP 5769</td>
<td>Tax Planning and Research</td>
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<tr>
<td>GMP 5781</td>
<td>Business Law I</td>
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<tr>
<td>GMP 5782</td>
<td>Business Law II</td>
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ELECTIVE COURSES - TAX ACCOUNTING CONCENTRATION

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
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<tbody>
<tr>
<td>GMP 5751</td>
<td>EDP Auditing</td>
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<tr>
<td>GMP 5763</td>
<td>Taxation of Estates, Trusts, and Gifts</td>
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<tr>
<td>GMP 5764</td>
<td>Taxation of Pensions and Profit-Sharing Plans/Tax-Exempt Organizations</td>
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<tr>
<td>GMP 5766</td>
<td>International Taxation/ Tax Policy and Contemporary Issues</td>
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<tr>
<td>GMP 5767</td>
<td>State Taxation/IRS Practices and Procedures</td>
</tr>
<tr>
<td>GMP 5769</td>
<td>Tax Planning and Research</td>
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</tbody>
</table>

ELECTIVE COURSES - MANAGERIAL ACCOUNTING CONCENTRATION

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
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<tbody>
<tr>
<td>GMP 5015</td>
<td>Management Ethics</td>
</tr>
<tr>
<td>GMP 5020</td>
<td>Organization Behavior and Development</td>
</tr>
<tr>
<td>GMP 5040</td>
<td>Quantitative Methods in Management</td>
</tr>
<tr>
<td>GMP 5052</td>
<td>Macroeconomics</td>
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<tr>
<td>GMP 5080</td>
<td>Financial Management</td>
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<tr>
<td>GMP 5735</td>
<td>Controllership</td>
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<tr>
<td>GMP 5736</td>
<td>Internal Auditing/SEC Accounting</td>
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<tr>
<td>GMP 5737</td>
<td>Budgeting and Profit Control</td>
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<tr>
<td>GMP 5751</td>
<td>EDP Auditing</td>
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<tr>
<td>GMP 5753</td>
<td>Fund Accounting</td>
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<tr>
<td>GMP 5756</td>
<td>International Accounting I</td>
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<td>GMP 5757</td>
<td>International Accounting II</td>
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<tr>
<td>GMP 5768</td>
<td>Taxation: Advanced Topics</td>
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ELECTIVE COURSES - FINANCIAL PLANNING CONCENTRATION

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<thead>
<tr>
<th>Course Code</th>
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<tbody>
<tr>
<td>GMP 5790</td>
<td>Introduction to Financial Planning</td>
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<tr>
<td>GMP 5791</td>
<td>Risk Management</td>
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<tr>
<td>GMP 5792</td>
<td>Investments</td>
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<tr>
<td>GMP 5793</td>
<td>Tax Planning and Management</td>
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<tr>
<td>GMP 5794</td>
<td>Retirement Planning and Management</td>
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<tr>
<td>GMP 5795</td>
<td>Estate Planning</td>
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ELECTIVE COURSES - AUDITING CONCENTRATION

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>GMP 5715</td>
<td>Auditing</td>
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<tr>
<td>GMP 5716</td>
<td>Governmental Auditing</td>
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<tr>
<td>GMP 5717</td>
<td>Auditing for Fraud</td>
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<tr>
<td>GMP 5736</td>
<td>Internal Auditing/SEC Auditing</td>
</tr>
<tr>
<td>GMP 5751</td>
<td>EDP Auditing</td>
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ELECTIVE COURSES - EMPHASIS IN GOVERNMENT ACCOUNTING AND AUDITING

<table>
<thead>
<tr>
<th>Course Code</th>
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<tbody>
<tr>
<td>GMP 5716</td>
<td>Governmental Auditing</td>
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<tr>
<td>GMP 5717</td>
<td>Auditing for Fraud</td>
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<tr>
<td>GMP 5751</td>
<td>EDP Auditing</td>
</tr>
<tr>
<td>GMP 5753</td>
<td>Fund Accounting</td>
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</tbody>
</table>
ELECTIVE COURSES - EMphasis in health services administration
GMP 5081 Health Care Finance
GMP 5420 Current Issues in Health Services
GMP 5430 Health Administration and Management
GMP 5471 Planning, Budgeting, and Control in Health Care

ELECTIVE COURSES - EMphasis in International BUSINESS
GMP 5540 Comparative International Management
GMP 5580 International Business
GMP 5756 International Accounting I
GMP 5757 International Accounting II

ELECTIVE COURSES - EMphasis in Public administration
GMP 5082 Public Administration Finance
GMP 5450 Public Administration Theory and Practice
GMP 5470 Planning, Budgeting, and Control
GMP 5495 Leadership in Public Administration
MASTER OF ACCOUNTING:

COURSE DESCRIPTIONS

GMPF 4002 (GMP 5702) Cost Accounting (3 cr.) (PF) The role of cost accounting as a tool for managerial decision making. Cost volume-profit analysis, job order costing, and absorption costing. Application of these skills to the overall operation of a business.

GMPF 4003 (GMP 5703) Intermediate Accounting I (3 cr.) (PF) A continuation and expansion of Principles of Accounting. The concepts underlying valuation, accounting for warrant costs. Application of these concepts to financial statement presentation.

GMPF 4004 (GMP 5704) Intermediate Accounting II (3 cr.) (PF) A continuation and expansion of Intermediate Accounting I. The conceptual foundation of sources and application of funds from both a cash and working capital basis, reporting earnings per share, and accounting for other selected transactions.

GMPF 4005 (GMP 5705) Advanced Accounting (3 cr.) (PF) A continuation and expansion of Intermediate Accounting II. Accounting principles for consolidations and combinations, accounting for nonprofit organizations, and other selected topics.

All prerequisites must be satisfied prior to enrolling in the following courses:

GMP 5014 Management Ethics (3 cr.) This course examines certain ethical principles and government regulation of business rules relevant to the graduate business student's managerial decision-making process. The course is designed to prepare the student to fulfill the management responsibility of balancing the corporation's economic, legal, and social obligations.

GMP 5020 Organization Behavior and Development (3 cr.) This course links the classical substance of organization and management with the analysis of reorganization elements and the dimension of human behavior in the work environment.

GMP 5040 Quantitative Methods in Management (3 cr.) Topics to be discussed include probability theory, decision making using expected value criteria, sampling theory, forecasting, and simulation. Emphasis will be placed on managerial applications and the application of computer models when appropriate. 

Prerequisite: undergraduate statistics or GMP 5002.

GMP 5052 Macroeconomics (3 cr.) This course will delve into the nature and components of aggregate demand. Students will become familiar with the determinants of fluctuations in the level of economic activity. In addition, they will learn to recognize the necessity for and relevance of macroeconomic policy. 

Prerequisite: GMP 5050 or equivalent.

GMP 5080 Financial Management (3 cr.) Fundamentals of capital building, cost of capital, optimal capital structure, and rate of return analysis. How to evaluate and select corporate assets; an introduction to security evaluation; and a consideration of dividend and capital structure.

GMP 5081 Health Care Finance (3 cr.) The fundamentals of health care finance are studies including but not limited to rate of return analysis, capital finance, long-term assets, inventory evaluation and management, and financial forecasting. Students are expected to select and evaluate health care financial statements. 

Prerequisites: accounting and finance.

GMP 5082 Public Administration Finance (3 cr.) (MP) Topics include techniques of capital budgeting, financial statement analysis, and cost of capital. Students will study the differences among federal, state, and local government forms of financing. The role of the private business community in financing community projects will also be examined.

GMP 5199 Values-Based Leadership (1 cr.) This course will focus on the theory and practical application of leadership as a high-order individual capacity. It will address the leader as a strategist who helps determine where the organization is to be directed and how it will get there.

GMP 5420 Current Issues in Health Services (3 cr.) This course is a special topics course that will allow students the opportunity to investigate up to three topics of particular concern to the health field. Sample topics include but are not limited to national health insurance, legal/ethical issues of health care, health regulation, and quality assurance.

GMP 5430 Health Administration and Management (3 cr.) This course is a study of administrative policies and management in a variety of health care facilities including hospitals, long-term care facilities, and outpatient facilities. Learning the skills of efficient administration such as communication and in-service education is included.

GMP 5450 Public Administration Theory and Practice (3 cr.) The study of public administration from the standpoint of linkages between the policies of administration and the techniques of public management. Specific topics include the nature of formal and informal organizations; organization environment relations; the bureaucratic environment; administrative behavior and decision making.

GMP 5470 Planning, Budgeting, and Control (3 cr.) Fundamental principles of the tools of financial management and budget preparation in the public sector constitute this course. Selected topics include revenue and expenditure policies, fiscal planning and budgeting, tax principles and policies, public indebtedness, fiscal control measures, and public policy evaluation from the perspective of alternative public budgeting systems.

GMP 5471 Planning, Budgeting, and Control in Health Care (3 cr.) This course offers a comprehensive overview of the management functions and planning, budgeting, and control from the perspective of the health care administrator. Emphasis will be placed on developing skills with a strong base of strategic planning, financial planning, and budget preparation. 

Prerequisites: accounting and finance.

GMP 5495 Leadership in Public Administration (3 cr.) The course enables students to present a variety of position papers based on local government needs before a panel of experienced public officials. The colloquium-style class enables students to improve their communication skills and to use knowledge and experience to improve effectiveness in local government.
GMP 5540 Comparative International Management (3 cr.) Management philosophies in the United States are compared and contrasted with management philosophies in other countries. The special role of management development in the "less developed" countries is examined. Historical and cultural development of management in Western Europe, the Mideast, and Asia is reviewed.

GMP 5580 International Business (3 cr.) This course examines the organizational and marketing systems of multinational and international corporations, the marketing systems used in countries other than the United States, the role of institutions in international marketing, the financing and tariff arrangements of international trade, and the control mechanisms for foreign marketing activities.

GMP 5713 Accounting Theory (3 cr.) The study of generally accepted accounting principles (GAAP) as they affect today's practitioners. The theoretical structures of accounting for assets, income definition, recognition and measurement income, influence of professional standards, and the future of the profession.

GMP 5715 Auditing (3 cr.) Examination of financial statements and systems from the viewpoint of an independent auditor. Emphasis is on the methodology and practical applications of auditing techniques and the professional standards that bear on audit performance and reporting.

GMP 5716 Governmental Auditing (3 cr.) With the passage of the Single Audit Act of 1984, all state and local government units that receive $100,000 or more must be audited every year by a single independent auditor. This course discusses in detail the auditing techniques and requirements prescribed by the act.

GMP 5717 Auditing for Fraud (3 cr.) This course delves into the specialized areas of fraud auditing and forensic accounting.

Students are chosen for their academic acumen, potential for success, and ability to contribute to the educational experience. They work within a curriculum designed to prepare accountants to cope successfully with a rapidly changing business world.
GMP 5725 Financial Statement Analysis (3 cr.) A review of financial statements for fairness and completeness in reporting. Focus is on the analysis of financial statements and related footnotes from the standpoint of the different users of the statements.

GMP 5731 Accounting Information and Control Systems (3 cr.) Concentration on the design of accounting information systems with emphasis on internal controls.

GMP 5733 Advanced Managerial Accounting I (3 cr.) An advanced-level discussion of variance analysis, cost allocations, transfer pricing, and the use of modeling to solve business problems.

GMP 5735 Controllership (3 cr.) A seminar on the functions of the financial controller, including his or her role in planning, controlling, reporting, and administering in today’s business environment. Prerequisite: GMP 5733.

GMP 5736 Internal Auditing/SEC Accounting (3 cr.) A two-component course. One component investigates the duties and responsibilities of the internal auditor. The other component studies SEC regulations and reporting requirements.

GMP 5737 Budgeting and Profit Control (3 cr.) The two primary functions of managers are planning and controlling operations. This course discusses the tools and techniques necessary to accomplish those tasks.

GMP 5746 Evaluation of Accounting Software (3 cr.) This course examines various extant bookkeeping, accounting, and auditing software packages—evaluating what they do, how they do it, and what their limitations are. The “build” versus “buy” decision will be discussed in depth. Prerequisite: GMP 5731.

GMP 5751 EDP Auditing (3 cr.) Focus is on the audit of computerized accounting systems as an integral part of the audit of financial statements. Course discusses the reviews and tests performed on computerized systems. Prerequisite: GMP 5715 or equivalent.

GMP 5753 Fund Accounting (3 cr.) An in-depth review of the current standards and specialized accounting practices of state and local governments, school systems, colleges, universities, and hospitals.

GMP 5756 International Accounting I (3 cr.) Focus is on the evolution of the international dimensions of accounting, national differences in accounting thought and practice, and problems and issues.

GMP 5757 International Accounting II (3 cr.) Seminar course making an in-depth study of the pronouncements of the ISAC and IFAC. Prerequisite: GMP 5756.

GMP 5761 Taxation of Individuals (3 cr.) An introduction to the federal income tax structure, use of tax services, and the concept of taxable income for individuals.

GMP 5762 Taxation of Corporations and Partnerships (3 cr.) A continuation of the study of the federal income tax structure, use of tax services, and the concept of taxable income as it relates to corporations and partnerships. Prerequisite: GMP 5761.

GMP 5763 Taxation of Estates, Trusts, and Gifts (3 cr.) Advanced study of and research in tax law with emphasis on estate, trust, and gift taxes. Prerequisite: GMP 5762.

GMP 5764 Taxation of Pensions and Profit-Sharing Plans/Tax-Exempt Organizations (3 cr.) A two-component course. One component looks at the federal tax advantages of pensions and profit-sharing plans, with emphasis on ERISA. The other component reviews the taxation of tax-exempt organizations with emphasis on “unrelated activities.” Prerequisite: GMP 5762.

GMP 5766 International Taxation/Tax Policy and Contemporary Issues (3 cr.) A two-component course. One component surveys the U.S. income tax on foreign earned income. The other component studies the social, fiscal, and economic objectives of taxation. Prerequisite: GMP 5762.

GMP 5767 State Taxation/IRS Practices and Procedures (3 cr.) A two-component course. One component investigates the taxes levied at the state level. The other component emphasizes IRS rules, procedures, and techniques.

GMP 5768 Taxation—Advanced Topics (3 cr.) This course covers topics that are not included in GMP 5761 and GMP 5762. Open only to those students who are not enrolled in the Master of Accounting Concentration in Taxation.

GMP 5769 Tax Planning and Research (3 cr.) This course is an in-depth study of the tax-planning process and research tools that are available to both the professional business manager and tax practitioner. Prerequisite: GMP 5762.

GMP 5781 Business Law I (3 cr.) Introduces and amplifies the major legal requirements that will be encountered by the professional accountant. Topics will include the Uniform Commercial Code, contracts, and agencies’ and accountants’ legal liability and responsibilities.

GMP 5782 Business Law II (3 cr.) A continuation of GMP 5781. Prerequisite: GMP 5781.

GMP 5790 Introduction to Financial Planning (3 cr.) Topics include personal financial planning, risk management, investment planning, and retirement planning.

GMP 5791 Risk Management (3 cr.) Topics include risk management, risk analysis, and their relationship to various types of insurance.

GMP 5792 Investments (3 cr.) Topics include the investing environment, various types of investment, and portfolio construction.

GMP 5793 Tax Planning and Management (3 cr.) Topics include taxation of individuals, corporations and partnerships; family tax planning; and compensation issues.

GMP 5794 Retirement Planning and Employee Benefits (3 cr.) Topics include personal retirement planning, qualified retirement plans, and employee benefits.

GMP 5795 Estate Planning (3 cr.) Topics include federal estate and gift taxes and the estate planning process and techniques.
The most visible sign of our commitment to growth and change is the campus construction now under way. Unprecedented growth in recent years has prompted Nova Southeastern to embark on an aggressive expansion plan to meet the need for increased academic and administrative space and student housing.

"Physical expansion is a major part of the University's strategic plan," says Jack L. LaBonte, a member of Nova Southeastern's Board of Trustees.
CMA REQUIREMENTS

Admission to the CMA (Certified Management Accounting) program requires that the applicant be of good moral character, agree to abide by the Standards of Ethical Conduct for Management Accountants, be employed or expect to be employed in management accounting, and meet one of the following measures of educational attainment:

1. Hold a bachelor's degree in any field of study from a regionally accredited college or university. Degrees from foreign institutions must be evaluated by an independent agency.

OR

2. Achieve a score on either the Graduate Record Examination (GRE) or the Graduate Management Admission Test (GMAT) satisfactory to the Credentials Committee of the Institute for Certified Management Accountants (ICMA).

OR

3. Hold a CPA certificate or professional qualification comparable to the CMA or CPA issued in a foreign country.

In addition to passing the CMA examination, a candidate for certification must complete two continuous years of professional experience in management accounting. The experience requirements may be completed prior to or within seven years from the date the CMA examination is passed. Professional experience is employment in a position at a level at which judgments are regularly made that use the principles of management accounting.

All inquiries regarding the CMA program should be addressed to:
Institute of Management Accountants
10 Paragon Drive
Montvale, New Jersey 07645-1759
(201) 573-6300
(800) 638-4427

THE CFP PROGRAM

CFP and Certified Financial Planner are certification marks of the International Board of Standards and Practices for Certified Financial Planners (IBCFP). Nova Southeastern University's program meets the standards promulgated by the IBCFP, and students completing the financial planning courses will be allowed to sit for the CFP examinations.

The right to use the marks CFP and Certified Financial Planner is granted by the IBCFP to those persons who have met its rigorous educational standards, passed the IBCFP Certified Financial Planner Examinations, satisfied a work experience requirement, and agreed to the IBCFP Code of Ethics. Only persons registered with the IBCFP are permitted to sit for CFP examinations. CFP certificates are issued only by the IBCFP.
CFP REQUIREMENTS

The International Board of Standards and Practices for Certified Financial Planners certification requirements can be summarized under the following headings:

• Education
  A candidate must enroll in a college or university that has registered its financial planning program with the IBCFP.

• Examination
  The CFP Examination is composed of six separate parts. Currently, CFP candidates take one or two parts of the examination at one sitting after they have completed the appropriate course work. To become a CFP, a candidate must pass all six parts of the examination.

• Experience
  Before the candidate can obtain certification, he or she must have at least three years' full-time (or equivalent part-time) relevant work experience in situations that require the active use of knowledge, skills, and abilities taught in the financial planning concentration. The experience requirements for those who complete the master of accounting program concentration in financial planning are reduced to one year.

• Ethics
  CFP candidates must agree to uphold the IBCFP Code of Ethics and affirm this by signing the IBCFP Declaration. Candidates are also required to disclose any investigations or legal proceedings related to their professional or business conduct.

All inquiries regarding the CFP program should be addressed to:
International Board of Standards and Practices for Certified Financial Planners, Inc. (IBCFP)
5445 D.T.C. Parkway, Suite P-1
Englewood, Colorado 80111
(303) 830-7543

CERTIFICATE PROGRAM

Students may enroll in the CFP Certificate Program. The student would take only the six financial planning courses. These courses may be applied toward the master of accounting degree as electives. A bachelor’s degree is required for the certificate program.
Ovid C. Lewis  
Interim President

BOARD OF TRUSTEES

Ray Ferrero, Jr.  
Chairman

Ovid C. Lewis  
Interim President

W. Tinsley Ellis  
Secretary

Leonard L. Farber

Theodore K. Friedt

Harry A. Gampel

Linda L. Gill

William D. Horvitz

Jack L. LaBonte

Marshall B. Lytle II

Mary R. McCahill  
Chair Emeritus

Arnold Melnick, D.O.

August C. Paoli

Emanuel Pushkin, O.D.

Gabriel A. Rosica

David H. Rush

Harry L. Smith

Robert A. Steele

Morton Terry, D.O.

Jay Tishchenkel, R. Ph.

Emil Todaro, D.O.

Zachariah P. Zachariah, M.D.

Joseph R. Millsaps  
ex officio

Terrence J. Russell  
ex officio

Current President,  
Alumni Association-International  
ex officio

Jeffrey Thompson  
ex officio

James Farquhar  
Chairman Emeritus (retired)

Abraham S. Fischler  
President Emeritus

HONORARY TRUSTEES

Robert O. Barber

Hamilton Forman

Myron I. Segal, M.D.

J. Wallace Wrightson
Ovid C. Lewis, J.S.D.,
Interim President

Morton Terry, D.O.
Chancellor, Health Professions
Division

Leslie W. Brown
Vice-President for
Development

Douglas G. Buck, D.P.A.
Associate Vice-President for
Human Resources

Stephen L. Goldstein, Ph.D.
Vice-President for Community
Relations

Arnold Melnick, D.O.
Executive Vice-Chancellor and
Provost, Health Professions
Division

John J. Santulli, II
Associate Vice-President
for Administration

Jeffrey Schneider
Vice-President for Finance

John A. Sciglano, Ed.D.,
Vice-President for Computer
and Information Technology

For many years I did not advance my academic status since South Florida did not offer a program geared toward management accounting. It is a proven fact that the United States today is losing ground to the rest of the world because of its antiquated management accounting skills.

Because more than 60% of the entire population of accountants work in management accounting today is reason enough to have such a program. But this specialized field of accounting requires more than just the GAAP or SEC knowledge taught at other universities and colleges. It also requires the managerial skills taught in Nova Southeastern’s Master of Accounting program concentration for management accountants.

Thank you, NSU, for filling this drastically needed academic void.

Allen Yessman
President
ALBAR
Fort Lauderdale, Florida
Nova Southeastern

University programs are approved by the coordinator for veterans' approval, Florida Department of Education, for veterans' educational benefits. This school is authorized under federal law to enroll nonimmigrant alien students. Nova Southeastern University's general policies on student relations are on file in the Office of the University Registrar.
**APPLICATION FOR**

**EDUCATION**
List in reverse order (most recent first) all colleges and universities attended. An official transcript must be submitted for course work taken.

<table>
<thead>
<tr>
<th>Name of College</th>
<th>State</th>
<th>Date Started (Mo/Yr)</th>
<th>Date Ended (Mo/Yr)</th>
<th>Major Field</th>
<th>Degree (Mo/Yr)</th>
<th>GPA</th>
</tr>
</thead>
<tbody>
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</table>

Do you intend to transfer any graduate-level credits toward your master's degree?

- [ ] YES  - [ ] NO  
  If yes, list:

<table>
<thead>
<tr>
<th>Course Number</th>
<th>Title</th>
<th>Institution</th>
<th>Dates</th>
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**CITIZENSHIP STATUS:**

- [ ] U.S. citizen
- [ ] Nonresident alien
- [ ] Resident alien

Do you require an I-20 visa?

- [ ] Yes  - [ ] No

If you have a visa, indicate status code: _______________________

Country of citizenship: _______________________________________

Native language: _____________________________________________

Additional procedures are required for admission of nonresident alien students.

Please contact the Office of Student Services for further details at (305) 370-5695.

**ETHNIC ORIGIN DATA**
(this information is requested for reporting purposes only):

Check one of the following:

- [ ] Hispanic origin
- [ ] Asian or Pacific Islander
- [ ] American Indian or native Alaskan

- [ ] White (not of Hispanic origin)
- [ ] Black (not of Hispanic origin)

**APPLICANT STATUS AT TIME OF APPLICATION:**

First time attending Nova Southeastern University?

- [ ] Yes  - [ ] No
<table>
<thead>
<tr>
<th>EMPLOYER'S NAME AND ADDRESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
</tr>
<tr>
<td>Address</td>
</tr>
<tr>
<td>Your title/primary responsibility</td>
</tr>
<tr>
<td>Business Telephone (   )</td>
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</tbody>
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<tr>
<th>HONORS:</th>
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<tbody>
<tr>
<td>Honors and other evidence of high scholarship</td>
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</table>

<table>
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<tr>
<th>REFERENCES:</th>
</tr>
</thead>
<tbody>
<tr>
<td>List below three business or faculty references who will submit letter of recommendation on your behalf. Letters are to be submitted directly to the Admissions Office.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name and Address</th>
<th>Position/Title and Organization</th>
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<tr>
<th>Professional licenses that you hold</th>
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</table>

<table>
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<tr>
<th>Business, professional, and social organizations in which you have been active:</th>
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<tr>
<th>FINANCIAL AID:</th>
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<tbody>
<tr>
<td>Have you applied for financial aid? Yes  No</td>
</tr>
<tr>
<td>Have you filed a College Scholarship Service Financial Aid Form (FAF)? Yes  No</td>
</tr>
<tr>
<td>If yes, when was the FAF sent to Princeton, New Jersey? Date</td>
</tr>
</tbody>
</table>

I declare that the above information, to the best of my knowledge, is complete and accurate. I agree to abide by all rules and regulations of Nova Southeastern University.

Applicant's Signature

Date

Nova Southeastern University is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools to award bachelor's, master's, educational specialist, and doctoral degrees. Nova Southeastern University practices a policy of nondiscrimination in employment and admission. Nova Southeastern University does not discriminate on the basis of race, color, age, sex, nondisqualifying handicap, religion or creed, or national or ethnic origin.
# Graduate Admissions Application

**NOVA Southeastern University**

**School of Business and Entrepreneurship**

3100 SW 9 Avenue
Fort Lauderdale, Florida 33315

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**Message to the Applicant:**

1. Type or print in ink all information required on this application and return with the nonrefundable $40 fee payable to Nova Southeastern University.
2. Request to have your official transcripts sent directly to the School of Business and Entrepreneurship.
3. If you have a GMAT score, please have an official copy of the report forwarded to SBE from the Educational Testing Service in Princeton, New Jersey. (Please check your program brochure for the required test, portfolio, or CPA license.)
4. Submit three letters of recommendation directly to SBE.
5. Submit a 500- to 1,000-word essay describing your professional accomplishments and goals.

**Expected starting date:**

- **Month**
- **Day**
- **Year**

**Location:**

---

**Social Security Number:**

---

**Name:**

- **Last**
- **First**
- **Middle (Maiden)**

**Current Mailing Address:**

- **Number and Street**
- **City**

**Permanent Mailing Address:**

- **Number and Street**
- **City**

**Date of Birth:**

- **Month**
- **Day**
- **Year**

- **Male**
- **Female**

**Address:**

- **Home Telephone**
- **Business Telephone**
- **Ext.**

---

**EMERGENCY CONTACT:**

- When did you take, or when do you plan to take, the GMAT? ____________

(Please check the program and format for which you are applying.)

- **M.B.A.**
- **M.B.A. (Real Estate)**
- **M.B.A. (Financial Services)**
- **M.Accounting**
- **M.I.B.A.**
- **M.S./Human Resource Management**
- **M.P.A.**
- **M.S./Health Services**

- **M.S./Human Services**
- **M.S./Management Information Systems**
- **Certificate Only-CFP**
- **Special Student**

**CHECK FORMAT**

- **Professional (weekend)**
- **Preprofessional (full time) specific programs only**
M A S T E R ' S  P R O G R A M

NOVA
SOUTHEASTERN
UNIVERSITY

LETTER OF
RECOMMENDATION

Last name       First name       Middle name

is applying to Nova Southeastern University for admission to a program of graduate study in the
field of:

The Admissions Committee would appreciate your estimate of the applicant’s aptitude for graduate
study. Your comments on the applicant’s attitude toward work, as well as his or her ability and
performance as a student or employee, would be extremely helpful. Please include also a brief character-
ization of the applicant as a person.

Letters of recommendation are required and are an important part of the application for admission.
Applications cannot be acted upon until complete; therefore, you are requested to return your recom-
mendation as promptly as possible to the director of admissions, School of Business and Entrepre-
neurship, Nova Southeastern University, 3301 College Avenue, Fort Lauderdale, Florida 33314.

THE
RECOMMENDATION

Signature: ___________________________ Date: ____________

Address: ____________________________ __________________________________________

(Please do not complete this form if the waiver below has not been completed and signed.)

TO THE APPLICANT:

Please complete this portion of the recommendation form before giving it to your source of reference.

Pursuant to the Family Education Rights and Privacy Act (Buckley Amendment) enacted on December
31, 1974, I DO □ I DO NOT □ waive the right to inspect and review this completed recommendation.

Applicant’s Name (print)       Signature

Social Security Number       Program       Semester Date       Full Time □ Part Time □
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(305) 476-1947
TOLL FREE (800) 672-7223