Master of Accounting A Degree Program for Professionals in Accounting 1981

Nova University

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MASTER OF ACCOUNTING

A DEGREE PROGRAM FOR PROFESSIONALS IN ACCOUNTING

NOVA UNIVERSITY CENTER FOR THE STUDY OF ADMINISTRATION
# Master of Accounting Curriculum Profile

## Required Courses

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>GMP 5110</td>
<td>Accounting Theory</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5115</td>
<td>Auditing</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5140</td>
<td>Taxation on Corporations and Partnerships</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5905</td>
<td>Micro-computer Application in Business</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5906</td>
<td>Computer Assisted Accounting Procedures</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5132</td>
<td>Business Law for Accountants</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5126</td>
<td>Professional Accounting Issues</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5136</td>
<td>Accounting Control Systems</td>
<td>3</td>
</tr>
</tbody>
</table>

## Elective Courses

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>GMP 5060</td>
<td>Cost Accounting</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5120</td>
<td>Current Topics in Accounting Research and Studies</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5170</td>
<td>Taxation of Individuals</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5145</td>
<td>EDP Auditing</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5155</td>
<td>Federal Taxation</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5160</td>
<td>Fund Accounting</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5165</td>
<td>International Accounting</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5175</td>
<td>Managerial Accounting for Governmental and Profit Organization</td>
<td>3</td>
</tr>
<tr>
<td>GMP 5178</td>
<td>Financial Accounting Concepts</td>
<td>3</td>
</tr>
</tbody>
</table>

Total: 36 credits
MASTER OF ACCOUNTING
FOR PROFESSIONALS IN
ACCOUNTING

PROGRAM OBJECTIVES
The Nova 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 prejob entry 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 professional courses in accounting than is possible in master of business administration programs with concentrations or majors in accounting. 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 accounting as well as corporate and institutional accounting functions. The curriculum includes courses that provide a managerial perspective to the accounting profession, knowledge that is increasingly vital to corporate economics. The overriding goal of the program is to provide depth and breadth of accounting functions and enhance business awareness of professional accountants and accounting personnel.
PROGRAM SCHEDULE

The program utilizes the nontraditional weekend format with class meetings on Friday evenings and Saturdays. Classes are scheduled in thirteen-week blocks or semesters, with each course meeting every second or third weekend. Students generally 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 sequence 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 Nova campus, to a minimum of 25 students per cluster.

FACULTY

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

DEGREE REQUIREMENTS

To complete the Master of Accounting program a student is required to complete 36 credit hours of study successfully. The curriculum contains a common core of eight required courses. Four additional courses are selected from accounting electives offered by the program enabling a student to focus his or her study in areas of greatest interest and professional need. A student must attain a minimum of 3.0 grade point average in order to receive the Master of Accounting degree.

COUNSELING

Program and career counseling is available through the Center for the Study of Administration. Please call (305) 475-7644 or toll free in Florida 1-800-432-5021, ext. 7644, for an appointment or further information about the Master of Accounting program.
PROGRAM ADMISSION REQUIREMENTS

1. Applicants must hold 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, managerial or cost accounting, business law, and computer literacy.

3. A basic understanding of elementary statistics, data processing, and mathematics.

4. Satisfactory performance on the Graduate Management Admission Test (GMAT).

5. A completed application form accompanied by a $25 application fee.

PROGRAM TUITION AND FEES

<table>
<thead>
<tr>
<th>Service</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application Fee (non-refundable)</td>
<td>$25.00*</td>
</tr>
<tr>
<td>Registration Fee (per term)</td>
<td>20.00*</td>
</tr>
<tr>
<td>Tuition per credit hour</td>
<td>135.00*</td>
</tr>
<tr>
<td>Graduation Fee</td>
<td>25.00*</td>
</tr>
</tbody>
</table>

*Tuition and fees are subject to change without notice.

FINANCIAL ASSISTANCE

Students who may be eligible for Veterans Administration benefits are invited to consult the VA counselor at the University. In many cases tuition is reimbursed by employers.

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 accredited institutions. The credits in question must have been completed within the last five years with a grade of "B" or better and bear an equivalent course content and level to the Nova course work. Application for transfer credit must be made at the time of admission to the program.
MASTER OF ACCOUNTING
COURSE DESCRIPTION

REQUIRED COURSES

GMP 5110 Accounting Theory 3 cr.
The theoretical structures of accounting for
assets income definition, recognition and
measurement income, influence of profes­
sional standards, and problem impact on
equities.

GMP 5115 Principles of Auditing 3 cr.
Examination of financial statements and
systems from the viewpoint of an indepen­
dent auditor.

GMP 5140 Taxation of Corporations
and Partnerships 3 cr. Federal tax reg­
ulations and their impact on the opera­tion
of both forms of business organization,
with heavy emphasis on the planning and
decision-making leading to the greatest tax
benefits for the firm.

GMP 5905 Microcomputer Applications
in Business 3 cr Study of various
methods to utilize microcomputers in busi­
ness with emphasis on electronic spread
sheets.

GMP 5906 Computer Assisted Ac­
counting Procedures 3 cr. Study of the
application of the microcomputer to ac­
counting systems and practice.

GMP 5130 Business Law for Ac­
countants 3 cr. Study of the various business
law areas that pertain to the practice of
public accounting.

GMP 5126 Professional Accounting
Issues 3 cr. An introduction to and ampli­
fication on major professional issues con­
fronting the accounting profession.

GMP 5136 Accounting Control Sys­
tems 3 cr. Concentration on the design of
accounting information systems with em­
phasis on internal controls.

ELECTIVE COURSES

GMP 5060 Managerial Accounting 3
3 cr. Effective managerial decision-making
and financial planning through accounting
systems; performance evaluation; control
of operations; capital budgeting and man­
age­ment of assets.

GMP 5120 Current Topics in Ac­
counting Research and Studies 3 cr.
A seminar devoted to the more recent and
controversial studies of the Financial Ac­
counting Standards Board (FASB) and their
impact on current reporting practices.

GMP 5160 Introduction to Fund Ac­
counting 3 cr. Survey of current types of
Fund Accounting differentiating between
the various AICPA audit guides. Emphasis
on college, university, and hospital audit
guides.

GMP 5170 Taxation of Individuals 3
3 cr. An introduction to the federal income tax
structure, use of tax services, and the con­
cept of taxable income primarily for indi­
viduals. Review of recent legislation such
as the 1977 Tax Reform Act, and its impact.

GMP 5145 EDP Auditing 3 cr. Study of
auditing procedures and data processing
implications.
GMP 5155 Federal Taxation 3 cr. Advanced study of and research in tax law with emphasis on business, estate, and gift taxes.


GMP 5175 Managerial Accounting for Governmental and Nonprofit Organizations 3 cr. Study of problems and methods of applying managerial accounting concepts in a nonprofit environment.

MASTER OF ACCOUNTING

Nova University, 3301 College Av., Ft. Lauderdale, Florida 33314
(305) 475-7681

Nova University programs are approved by the coordinator for Veterans Approval, State of Florida, Department of Education, for veterans' educational benefits. This school is authorized under Federal Law to enroll non-immigrant alien students. The Nova University general policies on Student Relations are on file in the Office of the Registrar.

Nova University is accredited by the Southern Association of Colleges and Schools and admits students of any race, color, national or ethnic origin.