Master of Accounting A Degree Program for Professionals in Accounting

Nova Southeastern University

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

At the Master of Accounting, we are committed to preparing students who are energetic and proactive. Our goal is to provide the skills and knowledge necessary to lead and navigate the challenges of the future.

Randolph School
The business world continues to become more complex, continually using advanced levels of technology. In addition, the market has truly become global in scope. The School of Business and Entrepreneurship is committed to preparing master's and doctoral students to be strong competitors in this challenging marketplace. The programs at the SB&E stand apart from others for a few significant reasons.

First, the programs emphasize entrepreneurial, innovative, and creative applications taught by professors who bring to the classroom a mix of research and business experience. Second, the flexible delivery systems were designed to meet the needs of the working professional, the full-time student, and individual organizational needs. Finally, although we have grown large in size, we continue to provide individual attention to ensure the success of our students.

At the School of Business and Entrepreneurship at Nova Southeastern University we are committed to serving as your partner in the business world. The SB&E seeks students who are energized by our spirit of entrepreneurship and who share our excitement about the future of leading and managing in the 21st century. Should you choose the SB&E, we will provide the foundation of knowledge, skills, and experience on which you may build your future.

Randolph Pohlman, Ph.D.
Dean
School of Business and Entrepreneurship
The largest independent institution of higher education in Florida, Nova Southeastern University (NSU) offers a continuum of programs from birth through the retirement years. Sustained by a mission to educate students for leadership in a variety of professions, the Nova Southeastern story is one of remarkable accomplishment.

Chartered in 1964 as a graduate school in the sciences, Nova enrolled 17 students in its first class and had a first-year budget of approximately $800,000. Six years later, its first Ph.D. students graduated, and the first master's programs began. The University School also was established, providing educational programs from preschool through high school. In 1971, the first undergraduate courses were offered, and a year later Nova began its first "field-based" or off-campus program—the National Ed.D. Program for Educational Leaders. In 1974, the Shepard Broad Law Center admitted its charter class.

In 1994, Nova University merged with Southeastern University of the Health Sciences to become Nova Southeastern University, adding programs in the health professions (osteopathic medicine, optometry, pharmacy, and allied health). As a result of this merger, NSU has become the 47th-largest independent university in the nation.

With an annual budget in excess of $140 million, the University incorporates 13 academic centers—including the Health Professions Division (which houses the centers for Pharmacy, Optometry, Osteopathic Medicine, and Allied Health), School of Business and Entrepreneurship, Farquhar Center for Undergraduate Studies, Shepard Broad Law Center, Oceanographic Center, Fischler Center for the Advancement of Education, Center for Psychological Studies, School of Social and Systemic Studies, Centre for the Study of International Tourism, and School of Computer and Information Sciences. In addition to on-campus programs, Nova Southeastern serves students at off-campus locations throughout Florida, in more than 20 other states, and in many foreign countries. Enrollment now exceeds 14,000—while more than 46,000 call NSU their alma mater.
THE SCHOOL OF BUSINESS
AND ENTREPRENEURSHIP

The School of Business and Entrepreneurship delivers programs both on and off campus, throughout Florida, in nine states, and in five foreign countries. Locations where graduate programs are or will be offered include the Bahamas, Canada, Germany, Jamaica, Thailand, and Panama.

All programs offered by the school are available on the east campus, while a variety of master's and doctoral programs are delivered via off-campus "clusters." A cluster is a group of students pursuing similar degree objectives. Open clusters are made up of students from a variety of backgrounds and organizational settings, meeting at a convenient location in a specific city. Corporate clusters are usually made up of students in the same profession employed by a single firm or consortium of companies.

The School of Business and Entrepreneurship employs a variety of delivery systems to meet student and organizational needs. Full-time students attend classes on weekdays, while working professionals usually attend classes utilizing an alternate weekend format. All programs incorporate computer-mediated techniques and employ telecommunications where appropriate.

In keeping with the NSU tradition of innovation in education, new students will be required to obtain on-line computer accounts. Consequently, you must have access to a computer with a modem.**

Initially, your account will allow you to access all SB&E administrative and services personnel as well as communicate with faculty members who prefer this mode of communication. In addition, your account will allow access to the NSU library, for on-line literature searches, papers, and books, while providing full access to the Internet.

**Students may use the computer labs located on the east campus and the main campus. Ron Phillips (Ext. 4887) and Audrey Olsen (Ext. 7686) are available at (800) 672-7223 to answer questions regarding appropriate equipment for home access.
The School of Business and Entrepreneurship's master's division is on general management skills and technologies designed to meet the professional needs of middle- and upper-level management personnel. The design of the curriculum recognizes the significant common elements of management in complex organizations in all sectors of society through a common core of courses.

**Programs**

- Master of Accounting
- Master of Business Administration
- Master of Business Administration/Management Information Systems
- Master of International Business Administration
- Master of Public Administration
- Master of Science in Health Services Administration
- Master of Science in Human Resource Management
- Master of Science in Medical Management

The School of Business and Entrepreneurship also offers select full-time master's programs for individuals who wish to enter graduate school directly from undergraduate school, who possess fewer than three years' professional experience, or who are changing careers.

**Joint J.D./Master's Degree**

Students enrolled in NSU's Shepard Broad Law Center may earn their master's degree in select School of Business and Entrepreneurship programs. The joint J.D./Master's degree program is unique in that students may earn both degrees during a three-year period—business courses are taken on weekends during their second and third years of law school study. Students must meet admission requirements of the Shepard Broad Law Center before being accepted in the joint program.

**Financing Your Degree at NSU**

Tuition is due and payable at the time of registration. Please refer to the insert entitled "Tuition Schedule" for a full disclosure of fees.

Students who are employed full time should investigate their employer's policy on support for graduate education.

Information on financial assistance and scholarship availability may be obtained from the Office of Student Financial Aid. Individuals wishing to apply for any type of financial assistance must fill out the Nova Southeastern University financial aid application and a Free Application for Federal Student Aid. Perkins National Direct Student Loans (NDSLs) are available to full-time graduate students in amounts up to $1,500 per academic year. Federal Stafford Loans, formerly Guaranteed Student Loans (GSLS), are also available to half- or full-time students demonstrating need. The maximum amount that a graduate student may borrow per academic year is $8,500. The Unsubsidized Federal Stafford Loan is also available, regardless of need. Up to $10,000 per academic year may be borrowed. Students with questions concerning financial assistance are encouraged to contact:

Nova Southeastern University
Office of Student Financial Aid
3301 College Avenue
Fort Lauderdale, Florida 33314
(954) 452-3380
or toll free (800) 522-3243

**Veterans' Benefits**

The Office of the University Registrar bundles applications and enrollment certificates for students entitled to veterans' benefits. Eligible veterans and veterans' dependents should call the Office of the University Registrar at (954) 541-6652, Ext. 7240.
DOCTORAL DIVISION

The educational emphasis of NSU's professional doctoral degree programs is on strategic planning and management decision making and problem solving. The professional orientation of the doctoral programs encourages the application of classical theory and research methodology to problems of strategic planning and decision making by high-level corporate and public agency personnel. The curriculum of the programs is carefully balanced to ensure the depth and rigor associated with doctoral education across fields. Graduates have become recognized leaders in business and industry, government, and education.

PROGRAMS

- Doctor of Business Administration
  - Career Option:
    - Accounting
    - Finance
    - Health Services
    - Human Resource Management
    - International Management
    - Marketing
    - Information Technology Management
- Doctor of Public Administration
- Doctor of International Business Administration

ETHNIC DISTRIBUTION OF STUDENTS IN NSU'S SCHOOL OF BUSINESS AND ENTREPRENEURSHIP

- 5.5% ASIAN/PACIFIC ISLANDER
- 15.6% BLACK
- 10.8% HISPANIC
- 0.3% AMERICAN INDIAN/ALASKAN
- 67.6% WHITE
FACULTY
Faculty members, both full-time and adjunct, have earned doctorates in their respective fields, and combine academic training and research with practical business and managerial experience. As a group, the faculty is highly responsive to the practical concerns of both students and the business community. Faculty members stress relevant application of theory to problem solving and decision making in courses, seminars, and workshops.

ENTREPRENEUR HALL OF FAME
The School of Business and Entrepreneurship sponsors an annual recognition program honoring outstanding entrepreneurs' contributions to business growth and their philanthropic efforts to enhance the community's quality of life. Honorees are formally inducted into the NSU Entrepreneur Hall of Fame.

Inductees to the Entrepreneur Hall of Fame include the following:
1990: Leonard L. Farber
   George W. "Bob" Gill
   August Urbanek
   Dr. Louis W. Parker
1992: Shepard Broad
   H. Wayne Huizenga
   R. David Thomas
1993: Ronald G. Asauf
   Robert L. Elmore
   Garth C. Reeves
1994: Joseph C. Amaturo
   Michael S. Egan
   Dr. Phillip Frost
1995: Jack A. Smith
   Armando M. Codina
   Jim Moran

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

LIBRARY RESOURCES
The Albert and Birdie Einstein Library houses the University's major collection of books and journals in the humanities and sciences. Its more than 70,000 volumes can be searched through the library's computer catalog. Additionally, more than 20 specialized indexes in CD-ROM format are available, as is dial-up access to the online catalog. The Einstein Library is equipped to perform online literature searches using DIALOG information databases, and reference librarians will assist students in structuring searches. The library is a member of SEFLIN, a cooperative library network that speeds access to materials from other institutions throughout southeast Florida. The Einstein Library has also been named a cooperating library of the Foundation Center in New York, giving students access to a special collection for grants and foundation research.

In addition to the Einstein Library, the University houses the William Springer Richardson Library at the Oceanographic Center, the University School Media Center, and the Law Library of the Shepard Broad Law Center. Students may obtain many different services by accessing the Electronic Library through the campus UNIX system by using their own computer and modem.

The Health Professions Division Library is located at the North Miami Beach campus in the Student Activities Building. It contains card and computerized catalogs of holdings, more than 11,000 book titles, 783 active journals, and more than 600 audio and video tapes. The library is a member of DOCLINE, which is the National Library of Medicine's online, interlibrary loan service, coordinating with medical libraries in the United States.

DISTANCE LIBRARY SERVICES
Distance library services (DLS) is a department of Nova Southeastern University's Library that provides off-campus services available on campus. Students may order books, request articles, search catalogs, search indexes, and even talk directly with a reference librarian. The DLS office can be used by any NSU student who lives south of the city of Kendall or north of Broward County via personal computer and modem. To contact DLS by phone, call (800) 541-6682, Ext. 7050 or 7508. If you do not have an account to access the UNIX system, ask your cluster coordinator for assistance.

GENDER DISTRIBUTION OF STUDENTS IN NSU'S SCHOOL OF BUSINESS AND ENTREPRENEURSHIP

<table>
<thead>
<tr>
<th>Gender</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Female</td>
<td>39.9%</td>
</tr>
<tr>
<td>Male</td>
<td>60.1%</td>
</tr>
</tbody>
</table>
ALUMNI ASSOCIATION INTERNATIONAL

Consistent with the School of Business and Entrepreneurship's mission, the NSU Alumni Association International furthers graduates' professional and intellectual growth and also serves to enhance their visibility in the community. It goes far beyond the traditional expectations of similar organizations. The long-range intent of the association is to develop and promote continuing education programs for alumni. It also encourages active participation of graduates in organizing regional workshops, addressing pertinent issues in the various professions, and supporting University programs, locally and regionally.

EMPLOYERS OF MASTER'S AND DOCTORAL GRADUATES

School of Business and Entrepreneurship graduates can take advantage of a truly global network. Business graduates occupy some of the most important executive positions nationally and internationally. University alumni include college presidents, chancellors, provosts, deans, judges, legislators, school superintendents, state commissioners of education, and numerous other leaders and executive officers within private and public organizations.

The following are but a few of the organizations employing NSU students and alumni:

Allstate
AFLAX
American Bankers Insurance Group
American Express
American Transco
American University
AT&T
Australian Catholic University
Baptist Hospital
Boeing Aircraft
Burger King
Bustech Gardens
Campbell Soup Company
Cape Coral Hospital
Citigroup
Coca-Cola
Computer Sciences Corporation
Computer Sciences Nevada
Corinto Corporation
Coulter Electronics
Disney World
EG&G
Exxon-Gillette
Fairchild Weston Systems
Florida Institute of Technology
Florida International University
Florida Power Corporation
Ford Machine Corporation
FTL
General Electric
General Mills
We R. Grace
Cranston
CPI Corporation
Harris Corporation
Hewlett Packard
Hughes Aircraft
Huntsman Health Care Plus
Hyundai Electronics
IBIS
Jackson Memorial Hospital

John Alden Financial Corporation
Johnston and Johnson
Johnson Controls
Kaiser Baasite
Kaiser Engineering
Koch-Rohrer
Lenox
Lockheed MSC
Merriit Matters
McDonnell Douglas
Mobil
Molson
Monte Carlo
Mountain Bell
NASA
National Cash Register
National Bank
NRBCO
Norital Corporation
Northern Telecom
Cleveland Regional Medical Center
Forker-Davis
Pennsylvania State University
Pepperell Retail Stores Division
Pepperidge Farms
Pepsi
Pitt Whitney
Rusal Datacom
Rockwell
Rockwell/Hartford Operation
ROLM
Royal Caribbean Lines
Rubex
Ryder
Seminole Utilities
Siemens
Setsearch
Smith Kline Beecham
Southeastern Bell
Southern Bell
Target
Texas Instruments
Texas Instruments
Tropaica
Tupperware
United
United Nuclear
United Parcel Service
United States Air Force
United States Army
United States Navy
United States Coast Guard
United Telephone of Florida
University of Miami
Wackenhut
Wang
Westinghouse Communities
Wesley Chapel Savannah River Company
Windsor Corporation
Xerox

Choral Gutholf, Ph.D. '64
President, Alumni Association International
Nova Southeastern University's carefully designed and sequenced Master of Accounting 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 degree 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.
PROGRAM SCHEDULE

- The program utilizes the nontraditional weekend format with class meetings on Friday evenings and Saturdays.
- Classes are scheduled in 13-week terms, with each course meeting on alternate weekends.
- Students frequently enroll in two courses per term. 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 terms of instruction scheduled each year.

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 seven 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 maintain a minimum grade point average of 3.0 in order to receive the master of accounting degree.

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

<table>
<thead>
<tr>
<th>Term</th>
<th>Course</th>
</tr>
</thead>
<tbody>
<tr>
<td>First</td>
<td>GMPE 5001-Introductory Accounting</td>
</tr>
<tr>
<td>Second</td>
<td>GMPE 4002-Cost Accounting</td>
</tr>
<tr>
<td>Third</td>
<td>GMPE 4004-Intermediate Accounting II</td>
</tr>
</tbody>
</table>

*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. 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 services 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>
</tr>
</thead>
<tbody>
<tr>
<td>GMF 5199</td>
<td>Values-Based Leadership</td>
</tr>
<tr>
<td>GMF 5713</td>
<td>Accounting Theory I</td>
</tr>
<tr>
<td>GMF 5725</td>
<td>Financial Statement Analysis</td>
</tr>
<tr>
<td>GMF 5731</td>
<td>Accounting Information and Control Systems</td>
</tr>
<tr>
<td>GMF 5733</td>
<td>Advanced Managerial Accounting</td>
</tr>
<tr>
<td>GMF 5761</td>
<td>Taxation of Individuals</td>
</tr>
<tr>
<td>GMF 5762</td>
<td>Taxation of Corporations and Partnerships</td>
</tr>
</tbody>
</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>
</tr>
</thead>
<tbody>
<tr>
<td>GMF 5715</td>
<td>Auditing</td>
</tr>
<tr>
<td>GMF 5716</td>
<td>Governmental Auditing</td>
</tr>
<tr>
<td>GMF 5717</td>
<td>Auditing for Fraud</td>
</tr>
<tr>
<td>GMF 5751</td>
<td>EDP Auditing</td>
</tr>
<tr>
<td>GMF 5753</td>
<td>Fund Accounting</td>
</tr>
<tr>
<td>GMF 5768</td>
<td>Taxation - Advanced Topics</td>
</tr>
<tr>
<td>GMF 5769</td>
<td>Tax Planning and Research</td>
</tr>
<tr>
<td>GMF 5781</td>
<td>Business Law I</td>
</tr>
<tr>
<td>GMF 5782</td>
<td>Business Law II</td>
</tr>
</tbody>
</table>

ELECTIVE COURSES

TAX ACCOUNTING CONCENTRATION

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

- GMP 5015 Management Ethics: Legal and Social Dimensions
- GMP 5020 Organization Behavior and Development
- GMP 5040 Quantitative Methods in Management
- GMP 5052 Microeconomics
- GMP 5060 Financial Management
- GMP 5735 Controllership
- GMP 5736 Internal Auditing/SEC Accounting
- GMP 5737 Budgeting and Profit Control
- GMP 5751 EDP Auditing
- GMP 5768 Taxation-Advanced Topics

## ELECTIVE COURSES - FINANCIAL PLANNING CONCENTRATION

- GMP 5791 Risk Management
- GMP 5792 Investments
- GMP 5793 Tax Planning and Management
- GMP 5794 Retirement Planning and Employee Benefits
- GMP 5795 Estate Planning

## ELECTIVE COURSES - AUDITING CONCENTRATION

- GMP 5715 Auditing
- GMP 5716 Governmental Auditing
- GMP 5717 Auditing for Fraud
- GMP 5736 Internal Auditing/SEC Accounting
- GMP 5751 EDP Auditing

## ELECTIVE COURSES - EMPHASIS IN HEALTH SERVICES ADMINISTRATION

- GMP 5081 Health Care Finance
- GMP 5420 Ethical and Legal 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 5340 Comparative International Management
- GMP 5580 International Business
- GMP 5756 International Accounting I
- GMP 5757 International Accounting II

## ELECTIVE COURSES - EMPHASIS IN PUBLIC ADMINISTRATION

- GMP 5282 Public Administration Finance
- GMP 5450 Public Administration Theory and Practice
- GMP 5470 Planning, Budgeting, and Control
- GMP 5495 Leadership in Public Administration
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 Middle East, 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 I (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.

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 function of the financial controller, including his or her role in planning, controlling, reporting, and administering in today's business environment. Prerequisite: GMP 5733.
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 operations 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, and expansion of management cost accounting (3 cr.).

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.

GMPF 5001 Introductory Accounting PF (3 cr.) An accelerated introductory course stressing the essential elements of accounting skills that will be used in the master's program. Managerial uses of accounting data and preparation of financial statements will be covered in this course. Course satisfies program prerequisites of financial accounting for the master's program.

GMP 5015 Management Ethics: Legal and Social Dimensions (3 cr.) This course examines certain ethical principles and government regulations 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 studied including but not limited to rate of return analysis, capital finance, long-term debt, 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.) This course includes 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 5190 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 Ethical and Legal 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 politics 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 of planning, budgeting, and control from the perspective of the health care administrator. Emphasis will be placed on developing skills with a strong base in strategic planning, financial planning, and budget preparation. Pre-requisites: accounting and finance.
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. Prerequisites: 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. Prerequisites: GMP 5713 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 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 that relates to corporations and partnerships. Prerequisites: 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. Prerequisites: 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." Prerequisites: 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. Prerequisites: GMP 5762.

GMP 5767 State of Florida Taxes/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. Prerequisites: 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. Prerequisites: GMP 5781.

GMP 5791 Risk Management (3 cr.) Topics include personal financial planning, risk management, investment planning, retirement planning, 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.
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
FLORIDA CPA EDUCATIONAL REQUIREMENTS

Listed below are the Florida educational requirements that an applicant needs in order to qualify as a candidate for the Certified Public Accountants' (CPA) examination. The applicant must:

• Be a graduate of a regionally accredited undergraduate institution (the Florida Board of Accountancy has listed its acceptable regional accrediting agencies)

• Have 10 courses (30 semester hours) above the minimum courses required at his or her undergraduate institution (these need not be graduate courses, but most candidates take graduate courses and complete their graduate degrees)

• Have 12 courses (36 semester hours) of accounting above the Principles of Accounting level. These must include the following:
  • 2 courses (6 semester hours) in taxation
  • 2 courses (6 semester hours) in auditing
  • 4 courses (12 semester hours) in financial and cost accounting
  • 4 courses (12 semester hours) of accounting electives
  • Have 2 courses (6 semester hours) of business law
  • Have 13 courses (39 semester hours) in general business. These must include 7 courses (21 semester hours) at the upper-division level.

Nova Southeastern counselors are available to review each applicant’s transcript(s) and help plan a program that does not contain duplicated courses that meet Florida educational requirements. The Florida Board of Accountancy does a complete analysis of all transcripts submitted by each CPA examination candidate and, of course, is the final authority.

The board’s address and phone number are:
Division of Certified Public Accounting
Board of Accountancy
2610 NW 43rd Street, Suite 1A
Gainesville, Florida 32606
(904) 955-2165

THE CFP PROGRAM

CFP and Certified Financial Planner are service marks of the Certified Financial Planner Board of Standards. Nova Southeastern University’s program meets the standards promulgated by the CFP Board, 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 CFP Board to those persons who have met its rigorous educational standards, passed the Certified Financial Planner Examinations, satisfied a work experience requirement, and agreed to the CFP Board Code of Ethics. Only persons registered with the CFP Board are permitted to sit for CFP examinations. CFP certificates are issued only by the CFP Board of Standards.
CFP REQUIREMENTS

The Certified Financial Planner Board of Standards 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 CFP Board.

- **Examination**
  The CFP Examination is composed of five 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 CFP Board Code of Ethics and affirm this by signing the CFP Board 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:

Certified Financial Planner Board of Standards
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 five 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.

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 having problems to the rest of the world because of its antiquated management accounting skills.

Because more than 60% of today’s entire population of accountants work in management accounting it is reasonable 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
ALJAR
Fort Lauderdale, Florida
As part of the application process, the questions below must be answered and submitted with your master's admissions application. Please be sure to include this completed form with your completed master's application.

What do you hope to achieve by attaining your graduate degree?

What skills, knowledge, and professional experience do you bring with you to the classroom?

What skills and knowledge do you expect to gain from your graduate education?
## 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>
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</table>

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

- [ ] Yes
- [x] 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 (include copy of card)

Do you require an I-20 visa?

- [ ] Yes
- [x] 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 (954) 462-7240.

*Please include evidence of financial support.

## 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
- [x] No
**FOR ADMISSION**

**EMPLOYER'S NAME AND ADDRESS**

Name  
Address  
Your title/primary responsibility  
Business Telephone (  )

**HONORS:**  
Honors and other evidence of high scholarship  

**REFERENCES:**

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.

<table>
<thead>
<tr>
<th>Name and Address</th>
<th>Position/Title and Organization</th>
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</thead>
<tbody>
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</table>

Professional licenses that you hold  

Business, professional, and social organizations in which you have been active:

**FINANCIAL AID:**

Have you applied for financial aid? □ Yes □ No  
Have you filed a Free Application for Federal Student Aid? □ Yes □ No  
If yes, when was the Free Application for Federal Student Aid sent to Iowa City, Iowa? __________ _ __ _ Date

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  

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 disability, religion or creed, or national or ethnic origin.
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 GMAT or GRE scores, 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.)
4. Submit three letters of recommendation directly to SBE.
5. Submit a 500- to 1,000-word essay describing your professional accomplishments and goals.
6. Students eligible to submit a portfolio in lieu of the GMAT or GRE should forward it directly to the SBE.

Expected starting date: __________________________ Location __________________________

Social Security Number __________________________

Name

Last

First

Middle (Maiden)

Current Mailing Address: __________________________

Number and Street: __________________________

City: __________________________

County: __________________________

State: __________________________

Zip: __________________________

Telephone: __________________________

Permanent Mailing Address: __________________________

Number and Street: __________________________

City: __________________________

County: __________________________

State: __________________________

Zip: __________________________

Telephone: __________________________

Date of Birth: __________________________

Male ☐ Female ☐

Name __________________________

Address __________________________

Home Telephone: __________________________

Business Telephone: __________________________

Ext. __________________________

When did you take, or when do you plan to take, the GMAT/GRE? __________________________

(If you checked the program for which you are applying.)

Check Format

☐ Accounting

☐ Specialization: (Seeking degree)

☐ Certificate: (Non-degree seeking)

☐ M.B.A.

☐ M.A.

☐ M.P.A.

☐ M.S./Health Services Administration

☐ M.S./Human Resource Management

☐ Special Student: __________________________

For Official Use Only

Type or print in ink all information required on this application and return with the nonrefundable $40 fee payable to 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 characterization 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 recommendation as promptly as possible to Nova Southeastern University, School of Business and Entrepreneurship, director of student services, 3100 SW 9th Avenue, Fort Lauderdale, Florida 33315.

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 ___________________________ Fall Time □ Part Time □
LETTER OF RECOMMENDATION

I

I

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 characterization 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 recommendation as promptly as possible to Nova Southeastern University, School of Business and Entrepreneurship, director of student services, 3100 SW 9th Avenue, Fort Lauderdale, Florida 33315.

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 □
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 characterization 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 recommendation as promptly as possible to Nova Southeastern University, School of Business and Entrepreneurship, director of student services, 1100 SW 9th Avenue, Fort Lauderdale, Florida 33315.

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Applicant's Name (print) | Signature
---|---
Social Security Number | Program | Semester Date | Full Time □ Part Time □

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

<table>
<thead>
<tr>
<th>Subject to change</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application Fee</td>
<td>$50.00</td>
</tr>
<tr>
<td>Registration Fee (per term)</td>
<td>$20.00</td>
</tr>
<tr>
<td>Tuition (per credit)</td>
<td>$425.00</td>
</tr>
<tr>
<td>Workshop Fee</td>
<td>$125.00</td>
</tr>
<tr>
<td>Graduation Fee</td>
<td>$65.00*</td>
</tr>
<tr>
<td>Student Activities Fee</td>
<td>$10.00*</td>
</tr>
</tbody>
</table>

Tuition is payable at time of registration. Students may pay by cash, check, money order, or credit card (VISA, MasterCard, American Express, or Discover).

* East Campus Only

### Financial Assistance

**Office of Student Financial Aid**

- Locally, call 262-3380
- Out of town, call 800-722-1243
- Fax (954) 262-1415

**Federal Programs**

- The Federal Perkins Loan (NDSL) and the Federal Stafford Loan (formerly Guaranteed Student Loan) are available, depending on need.
- The Unsubsidized Federal Stafford Loan is available, regardless of need.
- The College Work-Study Program provides financial aid to students with part-time jobs on campus.

**Scholarships**

Limited scholarships are available for graduate business students.

Those interested in obtaining scholarships should apply early for awards, which are allocated each spring for the coming school year.

For detailed information on all financial options, please contact the Office of Student Financial Aid.
**NOTICE OF CURRICULUM REVISION**

<table>
<thead>
<tr>
<th>Course #</th>
<th>Title</th>
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<tbody>
<tr>
<td>GMP 5012</td>
<td>21st Century Management Practices</td>
</tr>
<tr>
<td></td>
<td>Formerly - Management: Theory and Application</td>
</tr>
<tr>
<td>GMP 5015</td>
<td>The Legal, Ethical, and Social Values of Business</td>
</tr>
<tr>
<td></td>
<td>Formerly - Management Ethics: Legal and Social</td>
</tr>
<tr>
<td>GMP 5194</td>
<td>Creating Customer Value</td>
</tr>
<tr>
<td></td>
<td>Formerly - Total Quality Management</td>
</tr>
</tbody>
</table>

**GMP 5012 21st Century Management Practices (HRM, MB, MBA/MIS, MP) 3 cr.**
This course will explore the evolution of management philosophies and their influence on modern management practices during this century. The Value Theory of Management (VTM)™ will be introduced as an integrated framework within which to make decisions and take actions in the next millennium. The decisions of corporations, leaders, employees, stockholders, governments and communities are all influenced by a portfolio of values. Students will analyze decisions to determine if the value of the organization, vis-a-vis individual benefits and practices, has been maximized over time.

**GMP 5015 The Legal, Ethical, and Social Values of Business (MAC, MB) 3 cr.**
This course examines the legal, ethical, and social values of business in a modern, global, management-oriented, decision-making context. The major focus of the course is the legal material which encompasses such subjects as the Bill of Rights and business, anti-trust, labor, employment, discrimination, and consumer protection law. The values of morality and social responsibility also are addressed; and the graduate business student is asked to ascertain the morality of business practices and laws regulating business as well as to determine the responsibility of business to society as a whole.

**GMP 5194 Creating Customer Value (HRM, MB) 3 cr.**
This course stresses the service aspects of an organization, especially customer service, marketing and organizational responsiveness, and how to create superior customer value. Via an integrated marketing and operations perspective and the use of case analysis, students will understand how to blend the delivery of service and quality, together with pricing strategies to maximize the value proposition. Strategies for optimizing and communicating customer value, measuring customer orientation, and relationship management are also examined.
TRANSCRIPT REQUEST FORM

STUDENT: It is your responsibility to request a transcript from your previous school(s). Fill in the blanks on both parts. We suggest that you call your previous school to find out if a fee should accompany this transcript request form. Mail the entire form and any fee required to your previous school(s).

Previous school or college:

Please send an official transcript of my academic work while attending your institution to the School of Business and Entrepreneurship at Nova Southeastern University.

A. I attended your institution from __________ to __________

B. While in attendance, my name was:

<table>
<thead>
<tr>
<th>Last</th>
<th>First</th>
<th>Middle/Maiden</th>
</tr>
</thead>
</table>

C. My student identification number was: ____________________________

Signature: __________________________

PREVIOUS SCHOOL: PLEASE RETURN THIS FORM WITH TRANSCRIPT. THANK YOU.

TRANSCRIPT TRANSMITTAL FORM

Social Security Number: __________ Date: __________

Name: __________________________________________

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<th>First</th>
<th>Middle/Maiden</th>
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</thead>
</table>

Address: __________________________________________

City: __________ State: __________ Zip Code: __________

PLEASE SEND ________ COPIES TO NOVA SOUTHEASTERN UNIVERSITY, School of Business and Entrepreneurship, Master's Programs, 3100 SW 9th Avenue, Fort Lauderdale, Florida 33315-3025.
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 disability, religion or creed, or national or ethnic origin.