1985

Master of Accounting A Degree Program for Professionals in Accounting 1985

Nova University

MASTER OF ACCOUNTING

A DEGREE PROGRAM FOR PROFESSIONALS IN ACCOUNTING

MASTER OF ACCOUNTING: CURRICULUM PROFILE

REQUIRED COURSES

		credits
GMP 5701	Introduction to (Nova) UNIX	1
GMP 5711	Accounting Theory	3
GMP 5712	Accounting Theory I	3
GMP 5731	Accounting Information and Control Systems	3
GMP 5733	Advanced Managerial Accounting	3
GMP 5761	Taxation of Individuals	3
GMP 5762	Taxation of Corporations and Partnerships	3
	Elective Courses - Concentrations	18
		Total 37

ELECTIVE COURSES - PUBLIC ACCOUNTING CONCENTRATION

GMP 5715	Auditing	3
GMP 5716	Governmental Auditing	3
GMP 5717	Auditing for Fraud	3
GMP 5720	Current Topics in Accounting, Research, and Accounting Studies	3
GMP 5725	Financial Statement Analysis	3
GMP 5729	Seminar in Public Accounting	3
GMP 5734	Behavioral Accounting	3
GMP 5751	EDP Auditing	3
GMP 5753	Fund Accounting	3
GMP 5756	International Accounting	3
GMP 5757	International Accounting I	3
GMP 5759	The History of Accounting	3
GMP 5768	Taxation: Advanced Topics	3
GMP 5769	Tax Planning and Research	3
GMP 5781	Business Law I	3
GMP 5782	Business Law II	3
GMP 5784	Bankruptcy Law and Accounting	3

ELECTIVE COURSES - TAX ACCOUNTING CONCENTRATION

GMP 5751	EDP Auditing	3
GMP 5763	Taxation of Estates, Trusts and Gifts	3
GMP 5764	Taxation of Pensions and Profit-Sharing Plans/ Tax-Exempt Organizations	3
GMP 5766	International Taxation/Tax Policy and Contemporary Issues	3

GMP 5767	State Taxation/IRS Practices and Procedures	3
GMP 5769	Tax Planning and Research	3

ELECTIVE COURSES - MANAGERIAL ACCOUNTING CONCENTRATION

GMP 5015	Management Ethics	3
GMP 5020	Organizational Behavior and Development	3
GMP 5040	Quantitative Methods in Management	3
GMP 5052	Macroeconomics	3
GMP 5080	Financial Management	3
GMP 5725	Financial Statement Analysis	3
GMP 5734	Behavioral Accounting	3
GMP 5735	Controllership	3
GMP 5736	Internal Auditing/SEC Accounting	3
GMP 5737	Budgeting and Profit Control	3
GMP 5739	Seminar in Managerial Accounting	3
GMP 5751	EDP Auditing	3
GMP 5753	Fund Accounting	3
GMP 5756	International Accounting I	3
GMP 5757	International Accounting II	3
GMP 5759	The History of Accounting	3
GMP 5768	Taxation: Advanced Topics	3

ELECTIVE COURSES - FINANCIAL PLANNING CONCENTRATION

GMP 5790	Introduction to Financial Planning	3
GMP 5791	Risk Management	3
GMP 5792	Investments	3
GMP 5793	Tax Planning and Management	3
GMP 5794	Retirement Planning and Employee Benefits	3
GMP 5795	Estate Planning	3

ELECTIVE COURSES - AUDITING CONCENTRATION

GMP 5715	Auditing	3
GMP 5716	Governmental Auditing	3
GMP 5717	Auditing for Fraud	3
GMP 5736	Internal Auditing/SEC Accounting	3
GMP 5751	EDP Auditing	3

THE MASTER OF ACCOUNTING AND COMPUTER INFORMATION SYSTEMS

PROGRAM OVERVIEW

The School of Business and Entrepreneurship and the Center for Computer Information Sciences offer a joint degree—the Master of Accounting and Computer Information Systems. Both divisions' programs are designed for working professionals and both divisions recognize the trend away from generalization and toward specialization.

Today, computing technology provides accountants with more information accessibility, flexibility, and control in business activities than was ever dreamed of in the past, and the capabilities are continuing to grow. Accordingly, there is an increasing demand for accountants to expand their orientation to include the field of computer information systems and for computer professionals to include accounting in their orientation. The master of accounting and information systems degree is the best response to those demands.

PROGRAM PREREQUISITES

GMP 5001	Principles of Accounting
GMP 4002	Cost Accounting
GMP 4003	Intermediate Accounting I
GMP 4004	Intermediate Accounting II
GMP 4005	Advanced Accounting
CISC 6000	Computer Systems
CISC 6001	Programming Languages
CISC 6002	Program, Data, and File Structures

REQUIRED COURSES

			credits
GMP	5711	Accounting Theory I	3
GMP	5712	Accounting Theory II	3
GMP	5733	Advanced Managerial Accounting	3
GMP	5746	Evaluation of Accounting Packages	3
GMP	5761	Taxation of Individuals	3
GMP	5762	Taxation of Corporations and Partnerships	3
CISC	6010*	Operations Research	3
CISC	6030	Database Management Systems	3
CISC	6040	Information and Systems Analysis	3
CISC	6050	Data Communication Systems and Networks	3
CISC	6060	Modeling and Decision Systems	3
CISC	6070	Systems Design Process	3
CISC	6080	Information Systems Management	3
			39

Those students who already hold a master of science degree from the Center for Computer and Information Sciences can earn a master of accounting degree by completing the following courses:

GMP	5702	Cost Accounting	3
GMP	5703	Intermediate Accounting I	3
GMP	5704	Intermediate Accounting II	3
GMP	5705	Advanced Accounting	3
GMP	5711	Accounting Theory I	3
GMP	5712	Accounting Theory II	3
GMP	5733	Advanced Managerial Accounting	3
GMP	5746	Evaluation of Accounting Packages	3
GMP	5761	Taxation of Individuals	3
GMP	5762	Taxation of Corporations and Partnerships	3
			30

* Tuition for CISC courses may be different from GMP courses.

PROGRAM MANDATE

The Nova 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 generalists 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, financial planning, and computer information systems.

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 and banking, auditing, health service administration, international business, public administration, and real estate management (some courses may not be available at all locations). Of course, students are always free to choose any approved elective.

ELECTIVE COURSES- EMPHASIS IN BANKING*

GMP 5062	Managerial Accounting for Bankers	3
GMP 5830	Retail Banking	3
GMP 5860	Asset/Liability Management	2
GMP 5862	Current Issue Symposium	1
GMP 5863	Lending Management	3

ELECTIVE COURSES- GOVERNMENT ACCOUNTING AND AUDITING

GMP 5716	Governmental Auditing	3
GMP 5717	Auditing for Fraud	3
GMP 5751	EDP Auditing	3
GMP 5753	Fund Accounting	3

ELECTIVE COURSES-
EMPHASIS IN HEALTH SERVICES ADMINISTRATION

GMP 5081	Health Care Finance	3
GMP 5420	Current Issues in Health Services	3
GMP 5430	Health Administration and Management	3
GMP 5471	Planning, Budgeting, and Control	3

ELECTIVE COURSES-
EMPHASIS IN INTERNATIONAL BUSINESS

GMP 5540	Comparative International Management	3
GMP 5580	International Business	3
GMP 5756	International Accounting I	3
GMP 5757	International Accounting II	3

ELECTIVE COURSES-
EMPHASIS IN PUBLIC ADMINISTRATION

GMP 5082	Public Administration Finance	3
GMP 5450	Public Administration Theory and Practice	3
GMP 5470	Planning, Budgeting, and Procedure	3
GMP 5495	Leadership in Public Administration	3

ELECTIVE COURSES-
EMPHASIS IN REAL ESTATE MANAGEMENT*

GMP 5876	Managerial Accounting and Reporting in Real Estate	3
GMP 5880	Real Estate Finance: Instruments, Institutions, and Investment Analysis	3
GMP 5886	The Regulation of Real Estate Development and Management	3
GMP 5888	Real Properties Management	3

* Tuition for these courses may be higher.

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 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 accounting, corporate or institutional accounting. 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 the technical and other skills that successful accountants need and use as preparers of financial reports and as decision makers.

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 Nova 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 complete the Master of Accounting Program, a student is required to 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 in 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) 541-6682, 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 and must 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.

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. Also, the Office of Student Financial Aid has access to a series of federal and state loan programs. For information, call (305) 475-7411.

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 University's program meets the standards promulgated by the IBCFP and students enrolled in 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.

PROGRAM ADMISSION REQUIREMENTS

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.
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 $30 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 University offers a special sequence of courses designed to meet that requirement (see below).*

Typical Sequencing to Meet Admission Requirement Number 2

(All Courses - 3 hrs. - No Graduate Credit)

First Term*	GMPF	5001 Principles of Accounting
	GMPF	4001 Computer Literacy
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 program director.*

PROGRAM TUITION AND FEES

Application Fee (nonrefundable)	$ 30.00**
Registration Fee (per term)	$ 20.00**
Tuition (per credit hour)	$275.00**
Graduation Fee	$ 30.00**

*** Tuition and fees are subject to change without notice.*

VIDEO/COMPUTER STUDY

For those students who need one or more of the prerequisite courses (see Number 2 under Program Admission Requirements) and the course(s) is not being offered at their cluster location, it is now possible to take each of the required courses using a combination of home study (with specially prepared video tapes) and computer instruction. The computer instruction, for which students will need access to a computer and a modem, will take place according to the normal weekend schedule.

In addition to prerequisite courses, almost the entire program is available through The Video/Computer Study Cluster. Please see the current class schedule for appropriate semesters and times.

CLASS CANCELLATIONS

Classes with insufficient enrollments are subject to cancellation.

MASTER OF ACCOUNTING: COURSE DESCRIPTIONS

GMP 4001 Computer Literacy 3 cr. (PF)
Introduction to computers provides knowledge of the use of computers and microcomputers in various business environments.

GMP 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.

GMP 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.

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

GMP 4005 (GMP 5705) Advanced Accounting 3 cr. (PF)
A continuation and expansion of Advanced 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 5015 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 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 witth 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 5062 Managerial Accounting for Bankers 3 cr.
Deals with managerial accounting in evaluating the internal operations of a bank as well as concentrating on specialized bank accounting, to evaluate managers' effectiveness in their own financial institution.

GMP 5080 Financial Management 3 cr.
Fundamentals of capital building, cost of capital, optional 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 (MP) 3 cr.

Topics include techniques of capital budgeting, financial statement analysis, and cost of capital. Students will study the differences among federal, state, and local government financing. The role of the private business community in financing community projects will also be examined.

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, 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 adminstration 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 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 in 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 governement 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 5701 Introduction to (Nova) UNIX 1 cr.

This computer-mediated course provides the student with skills and resources necessary to facilitate the use of the Nova UNIX operating system. It consists of two parts: 1) computer literacy including both facility on a DOS-operated microcomputer of the student's choice and the use of UNIX on the Nova University campus-based computer, and 2) UNIX-based word processing and writing skills using the main frame computer, a microcomputer, the UNIX text editing capacity, and Writer's Workbench skills in preparing a review of the literature.

GMP 5711 Accounting Theory I 3 cr.

The study of generally accepted accounting principles (GAAP) as they affect today's practitioners.

GMP 5712 Accounting Theory II 3 cr.

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 5720 Current Topics in Accounting, Research and Accounting Studies 3 cr.

A seminar devoted to the more recent and/or controversial studies of the Financial Accounting Standards Board, the Government Accounting Standards Board, the American Accounting Association and the potential impact on current reporting practices. Prerequisites: GMP 5712.

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 standpoints of the different users of the statements.

GMP 5729 Seminar in Public Accounting 4 cr.

A seminar devoted to the issues that face today's public accountants using the CPA examination as its frame of reference. Prerequisite: completion of 33 credits.

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 3 cr.

An advanced level discussion of variance analysis, cost allocations, transfer pricing, and the use of modeling to solve business problems.

GMP 5734 Behavioral Accounting 3 cr.

This course addresses the behavioral dimensions of accounting including the behavioral impact of the various accounting controls and reports on stockholders, managers, decision makers, and accountants.

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.

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 the 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 5739 Seminar in Managerial Accounting 3 cr.

A seminar devoted to the issues that face today's managerial accountant using the CMA examination as its frame of reference. Prerequisite: completion of 33 credits.

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 the 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 5759 History of Accounting 3 cr.

This course traces the practice of accounting from 5000 B.C. to modern times, with emphasis on major events and their impact on the practice of accounting.

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 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 agency and accountant's legal liability and responsibilities.

GMP 5782 Business Law II 3 cr.

A continuation of GMP 5781. Prerequisite: GMP 5781.

GMP 5784 Bankrupcy Law and Accounting 3 cr.

This course examines, in detail, the federal bankruptcy laws and discusses the role that the accountant plays in the field of bankruptcy.

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 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.

GMP 5830 Retail Banking 3cr.

An emphasis on retail lending and retail deposit products and how they impact upon the profitability of the institution. Students will become familiar with the process of the product from the point of closing. Other concentrations will include branch administration strategy, including cash management, measuring and monitoring performance, and marketing approaches.

GMP 5860 Asset/Liability Management 2 cr.

Principles of managing the assets and liabilities of a financial institution. Issues include the measuring and management of interest rate gap, liability management, pricing of assets and liabilities, financial futures, and the ALCO process.

GMP 5862 Current Issue Symposium 1 cr.

The Current Issue Symposium is a series of current topics presented by leading experts concerning financial institutions. The topics generally include consumer trends, managing change and conflict, product pricing, analysis of business conditions, and the future of financial institutions. Several symposia will be offered during a student's M.B.A. program and he or she is responsible for attending one complete symposium. Nondegree students may attend these lectures to subsidize part of the program cost.

GMP 5863 Lending Management 3 cr.

This course focuses on planning, organizing, and controlling the overall lending fuction. It includes the setting of objectives, the developing of lending policies and procedures, loan committees and the approval process, and the reporting/monitoring system. The course will also include the commercial, consumer, and real estate loan areas of management.

GMP 5876 Managerial Accounting and Reporting - Real Estate (CR) 3 cr.

Examines the uses of managerial accounting in investing, operating decision making, and management in the real estate development and management industry. Reviews accounting concepts, principles, and reporting requirements that apply to income producing properties and the positions of real estate investments. Focuses on the use of financial data for planning and controlling ongoing real estate operations. Other topics covered include cost control methods and budget preparation; accounting during acquisition, development, and construction; and rental operations and lease transactions.

GMP 5880 Real Estate Finance: Instruments, Institutions, and Investments Analysis (CR) 3 cr.
Real Estate Finance investigates the different instruments and structures by which investments in real estate are financed and examines capital markets, the sources and real estate uses of institutional funds, and the role of government in real estate finance. It examines the methods and strategies by which developers and investors raise their capital and reviews the concept of gap financing and construction loans, negotiating mortgage clauses, enforceability, liability, and remedies. It examines alternative financing instruments in real estate financing, complex joint ventures, wrap arounds, sale-leasebacks, interest rate swaps, and syndications.

GMP 5886 The Regulation of Real Estate Development 3 cr.
This course analyzes the specific roles and perspectives of government and business in the specific regulations imposed on the development process by the various levels of government (city, county, and state growth ordinances and restrictions) including environmental reviews, Army Corps of Engineers, landmark designation, building department approval, tax abatement and incentive programs, and rent regulations. Focus is on the development of a practical knowledge base of regulations and when to utilize the knowledge.

GMP 5888 Real Properties Management 3 cr.
This course examines three principle aspects of the commercial perspective of real properties management. Facilities management focuses on the development of manpower requirements, taxation (assessment/appeal process), reserve for replacement/repair programs, energy management, and building access controls. Facility management examines long-term space planning, design, and construction considerations. The planning and controls focus concentrates on the comparative costing of facilities and the valuing of the real estate asset. Other topics include tenant mix, lease negotiations, advertising and promotions, insurance, and risk management.

CISC 6000 Computer Systems
Introduction to digital computer design, peripheral devices, storage allocation, operating systems, compilers and assemblers. An understanding of the total operating environment will be developed. Investigation of the common programming techniques and their theory. Segmentation and overlays, recursion, dynamic storage processing, (stacks, queues, trees), macros. Prerequisite: consent of instructor. May be required of students whose undergraduate major was not computer information systems.

CISC 6001 Programming Languages
Introduction to data structures and data types, and understanding of the modern approach to structured programming will be developed. A comparative study of several high-level programming languages. Emphasis will be placed on how concepts are expressed in each of the major languages, such as C and Pascal. Prerequisite: consent of instructor. May be required of students whose undergraduate major was not computer information systems.

CISC 6002 Program, Data, and File Structures
Since reliable information systems require reliable programs, this course presents modern, structured techniques in C and Pascal. Topics include controlled structures (e.g., loops and branching), data structures (e.g., stacks, queues, linked lists, trees, hashing), and file structures (e.g., access methods, ISAM, VSAM, BTrees). Also covered are design methods such as stepwise refinement, top-down, informationhiding, and structured design. Prerequisite: an undergradute course in C or Pascal or CISC 6001.

CISC 6010 Operations Research
An introduction to the theory and methodology of mathematical programming (linear and nonlinear programming), optimization theory, deterministric and probabilistic models, scheduling models (simulation), and queuing methods. The student will learn to apply mathematical models and their implications for the control of complex systems and processes.

CISC 6030 Database Management Systems

This course provides strategies for designing database management systems (DBMS). Topics include the data environment, definition of data, logical and physical data structures, operating systems, file organization, CODASYL specifications, hierarchical versus relational databases, query interfaces, issues in managing data, database administration, DBMS evaluation, and distributed databases. Students will survey commercial DBMS tools including 4GLs (fourth-generation languages).

CISC 6040 Information and Systems Analysis

The analysis stage is the first step in an information sytem's life cycle. Topics include application development strategies, problem identification, feasibility assessment, requirements analysis, logical specification of the planned system, project management, documentation and standards, and the new "object-oriented" methods of systems analysis. Material on individual behavior and group dynamics in the development process, techniques for project management, feasibility assessment, and postimplementation evaluation will be presented.

CISC 6050 Data Communication Systems and Networks

The explosive growth of data communications-based networks has triggered rapid advancements in data communications technology. This course focuses on the principles and applications of data communications. Topics covered include an examination of basic concepts and major components in a data communications system; hardware requirements and equipment; systems design considerations; network architecture; local area networks; common carrier services; network management; standards; and the regulatory environment. Prerequisite: an undergraduate course in probability and statistics.

CISC 6060 Modeling and Decision Systems

This course introduces students to the principles and techniques needed for using an information system in decision making. Topics include problem representation, structured and unstructured decision making, model formulation, decision theory, linear programming, queuing, simulation, risk analysis, cost-benefit analysis, idea generation, delphi techniques. Prerequisite: an undergraduate course in probability and statistics.

CISC 6070 Systems Design Process

This course focuses on the information system design process and methodology. Among the issues to be addressed are the user-oriented application description; functions to be performed by the application system; logical and physical design; outputs; hardware and software selection; planning to accommodate change; and audit and control processes such as quality assurance, program development testing, and maintenance.

CISC 6080 Information Systems Management

This course focuses on strategies for translating information requirements into an installed system that satisfies organizational goals and objectives and is accepted by its users. Tasks that are required to convert the information system design into a working sytem are examined. Topics covered include establishing project control; identifying user requirements; creating performance criteria; developing standards for the design and operation of the information system; acceptance testing; postinstallation review; project management; information security procedures; management responsibilities; computer center administration; the training of computer personnel; and role of the information systems executive.

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 or the Graduate Management Admission Test satisfactory to the Credentials Committee of the ICMA.

   or

3. Hold a CPA certificate or hold a 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 positions at a level at which judgments are regularly made that employ 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

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 progran 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 CMA 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

TYPICAL SEQUENCING:
MASTER OF ACCOUNTING -
PUBLIC ACCOUNTING CONCENTRATION

	First Year	Second Year
FALL	GMP 5731 GMP 5761	GMP 57XX
WINTER	* GMP 5715	* GMP 5781
SPRING	GMP 5711 GMP 5762	GMP 5782 GMP 5751
SUMMER	GMP 5712 GMP 5733	GMP 5729

* Many students in this concentration will be working in public accounting. During the busy season, Saturday work may be required. They might wish to take a reduced load or no load at all during this block.

TYPICAL SEQUENCING:
MASTER OF ACCOUNTING -
TAX ACCOUNTING CONCENTRATION

	First Year	Second Year
FALL	GMP 5731 GMP 5761	GMP 5764
WINTER	GMP 5766 GMP 57XX	GMP 5769
SPRING	GMP 5711 GMP 5762	GMP 5763 GMP 5767
SUMMER	GMP 5712 GMP 5733	

TYPICAL SEQUENCING:
MASTER OF ACCOUNTING -
MANAGERIAL ACCOUNTING CONCENTRATION

	First Year	Second Year
FALL	GMP 5731 GMP 5761	GMP 5737
WINTER	GMP 5735	GMP 57XX
SPRING	GMP 5711 GMP 5762	GMP 5734
SUMMER	GMP 5712 GMP 5733	GMP 5736 GMP 5739

TYPICAL SEQUENCING:
MASTER OF ACCOUNTING -
FINANCIAL PLANNING CONCENTRATION

	First Year	Second Year
FALL	GMP 5731 GMP 5761	GMP 5790 GMP 5791
WINTER		GMP 5792 GMP 5793
SPRING	GMP 5711 GMP 5762	GMP 5794 GMP 5795
SUMMER	GMP 5712 GMP 5733	

TYPICAL SEQUENCING:
MASTER OF ACCOUNTING -
AUDITING CONCENTRATION

	First Year	Second Year
FALL	GMP 5731 GMP 5761	GMP 5716
WINTER	GMP 5715	GMP 5717
SPRING	GMP 5711 GMP 5762	GMP 5751
SUMMER	GMP 5712 GMP 5733	GMP 5736 GMP 57XX

TYPICAL SEQUENCING:
MASTER OF ACCOUNTING
AND COMPUTER INFORMATION SYSTEMS

	First Year	Second Year
FALL	GMP 5746 GMP 5761	CISC 6060 CISC 6070
WINTER	CISC 6030	CISC 6080
SPRING	GMP 5711 GMP 5762	CISC 6050
SUMMER	GMP 5712 GMP 5733	CISC 6010 CISC 6040

NOVA *UNIVERSITY*

MASTER OF ACCOUNTING

Nova University, School of Business and Entrepreneurship,
3301 College Avenue, Fort Lauderdale, Florida 33314
(305) 476-1947 • Toll free (800) 541-6682, Ext. 1947

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 nonimmigrant alien students. The Nova University general policies on student relations are on file in the Office of the University Registrar.

Nova 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 University admits students of any race, color, and national or ethnic origin.