

The MGBA program fee was assessed as a course fee through 21-22; a course fee request for decrease was implemented starting Fall 2021. The decreased amount will be assessed as program fee starting Fall 2022. The semester program fee is \$750 with a \$1,500 program total.

Course Fee Audit Worksheet Fall 2021 - Summer 2022

Prepared By:	Alex Steenstra					Date	2/8/2021
Chair Approval (print name)	Alex Steenstra	Initial		Approval via Attachment*	<input checked="" type="checkbox"/>	Date	02/10/2021
Dean Designee Approval	Michael Sabath	Initial		Approval via Attachment*	<input checked="" type="checkbox"/>	Date	02/10/2021
Other Dept. Approval		Initial		Approval via Attachment*	<input type="checkbox"/>	Date	

*Approvals documented by email must be uploaded with the Course Fee Worksheet.

Course Information –

Use the [Master Course Fee List](#) for existing fee information

Subject Catalog # (Ex. PSY 101)	MGBA520
Course ID (Ex. 006445)	012169
Topic Title if fee unique to title	Statistics for Managerial Decision Making

*Each cross-listed or co-convened course must have its own course fee audit worksheet.

Enrollment Information:

AY 20-21 estimated annual enrollment is calculated from actual enrollment in 2019 Summer, Fall, Winter and 2020 Spring. Use the [Course Fees Enrollment report](#) to determine Est. Annual Enrollment.

Est. Annual Enrollment	2
Enrollment Data from CF Enrollment Report?	No
If No, explain how enrollment was calculated	Not on CF Report, number based on usual MGBA class size

Fee Information *if changing Proposed Fee Amount after manual cross check, review all fields for possible changes:*

Effective Term	Fall 2021		
Fee Type	Flat Fee		
Current Fee Amount zero if New fee:	\$1500	Proposed Fee Amount:	\$375.00
Request Type	Edit - Decrease		
New Fee Reason	Choose a reason		

Fee Increase Reason	Choose a reason
Fee Decrease Reason	1. Expenses decreased
Edit- Same Reason	Choose a reason
Cancellation Reason	Choose a reason

*If pursuing a per unit fee, email Coursesfees@nau.edu before completing the worksheet.

Campuses (Select all applicable)					
Flagstaff Mountain	<input type="checkbox"/>	Online	<input checked="" type="checkbox"/>	*Yuma - if selected see Guide	<input checked="" type="checkbox"/>
Statewide Campuses					
Central Arizona College	<input type="checkbox"/>	Chandler-Gilbert Cmty Coll	<input checked="" type="checkbox"/>	Eastern Arizona College	<input type="checkbox"/>
Estrella Mountain Cmty Coll	<input checked="" type="checkbox"/>	Glendale Cmty Coll	<input type="checkbox"/>	Mesa Cmty Coll	<input checked="" type="checkbox"/>
Mohave Cmty Coll	<input type="checkbox"/>	NAU - East Valley	<input checked="" type="checkbox"/>	NAU - North Valley	<input checked="" type="checkbox"/>
NAU - Yavapai	<input checked="" type="checkbox"/>	Navajo-Hopi	<input type="checkbox"/>	Northland Pioneer College	<input type="checkbox"/>
Paradise Valley Cmty Coll	<input checked="" type="checkbox"/>	Phoenix Biomedical	<input type="checkbox"/>	Phoenix College	<input type="checkbox"/>
Pima Cmty Coll, Downtown	<input type="checkbox"/>	Pima Cmty Coll, West	<input type="checkbox"/>	Scottsdale Cmty Coll	<input type="checkbox"/>
South Mountain Cmty Coll	<input type="checkbox"/>	Yavapai College	<input type="checkbox"/>		

*If fee applies to both Yuma and Flagstaff Mountain campuses, separate worksheets are required.

Do not check Yuma and Flagstaff Mountain on the same worksheet.

General Fee Requirements

The following apply to all course fees:

1. Fees must be course specific.
2. Fees must benefit all the students paying the fee.
3. Fees are not used for operations expenses.
4. Fees are not used for minimal expectations of services covered by a course’s tuition, e.g., instruction, grading, or standard general classroom fixtures and supplies.

Cost Breakdown

*Automatic calculations for Per Student Breakdown will not occur if the Est. Annual Enrollment field is empty.

Expense Categories

The following applies to all Personnel, Travel/Third Party, and Materials/Software expenses.

1. Fees collected must be spent in full each year-- for accrued expenses see Accrual Category.
2. Course fees are for exclusive use. Fees are course specific, benefit only the students paying the fees, and benefit all students enrolled in the course. See Guide for details.
3. Prohibited use of course fee funding: per NAU policy, the listed prohibitions may not be funded with course fees. Please note these items are not discouraged or prohibited from use; however, funding must come from a source other than course fees.

See Guide for typical expenses in this category.

Personnel

Prohibited use of course fees for personnel:

- Any instructor of record including GA's and TA's.
- Reader-graders, problem set graders, or similar.
- Guest speakers, presenters, or similar. See Guide for qualifying Specified Guest Instructor.
- See Guide for typical expenses in this category.

In the Description, indicate costs per term (include ERE where applicable) and then record total expense for the year.

Example Descriptor: Peer facilitators (3@\$300) each Fall, Spring, Summer.
Total: \$2700

Check compliance when this section is complete.

Description	Total
Scholarships (14% of gross receipts)	\$105.00
Academic and Advisement Support (1 @ 250)	\$250.00
	\$
	\$
	\$
Subtotal	\$355.00
Per Student Cost	\$177.50

Checking this box, the person preparing this worksheet confirms compliance in all Personnel costs with (1) expenditure within the academic year, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Travel/Third Party [includes Trips, Entry Fees, Rentals]

Prohibited use of course fees for Trips, Travel, Facilities, Rental

- *Individual student travel (eligible travel is for entire class only).*
- *Individual conference, professional function attendance-- student or instructor (eligible attendance is for entire class only).*
- *Instructor travel outside the function of the course.*
- *Specialized training for personnel associated with a course.*

See Guide for typical expenses in this category.

In the Description, indicate costs per term and then record total expense for the year.

Example Descriptor: Boat rentals for Fall term Grand Canyon trip (3@\$500)

Total: \$1500

Check compliance when section is complete.

Description	Total
Conference Fees	\$200.00
	\$
	\$
	\$
	\$
Subtotal	\$200.00
Per Student Cost	\$100.00

Checking this box, the person preparing this worksheet confirms compliance in all Travel/Third Party costs with (1) expenditure within the academic year, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Materials/Software [includes Lab/Studio Supplies, Online access]

Prohibited use of course fees for Materials

- Any items intended for general use and not specific to the student’s benefit from enrollment in a course, e.g., office supplies, general printing/copiers, multi-use/classroom furniture or whiteboards.
- Food for class meetings, parties, or events. See Guide for qualifying food expenses.
- Printing/copies that violate copyright laws or do not provide cost savings to students.
- *Note that assessment materials may include scantrons, but please don’t use the term scantrons in your description.

See Guide for typical accruals.

In the Description, indicate costs per term if applicable and then record total expense for the year.

Example Descriptor: Annual resupply of chemicals for lab (\$750 per term)

Total: \$1500

Check compliance when section is complete.

Description	Total
Assessment (IT, Online tools)	\$195.00
	\$
	\$
	\$
	\$
Subtotal	\$195.00
Per Student Cost	\$97.50

Checking this box, the person preparing this worksheet confirms compliance in all Materials/Software costs with (1) expenditure within the academic year, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Accrual Category

The following applies to all accruals.

1. Expense must require an accrual of funds for more than one year and have a useful life of more than one year.
2. Exclusive use: course fee accruals must be course specific, benefit only the students paying the fees, and benefit all students enrolled in the course.
 - a. An accrued expense may be shared across multiple courses (e.g., computers in a lab, special equipment in a clinical classroom).
 - b. And an accrued expense may be in multiple rooms (e.g. 2 treadmills located in 2 different classrooms).
3. Prohibited use of course fee funding: per NAU policy, listed accruals may not be funded with course fees. Please note these items are not discouraged or prohibited from use; however, funding must come from a source other than course fees.

See Guide for explanation on completing data fields below.

Specialized Equipment

Prohibited use of accrual:

- Any items intended for general use and not specific to the student’s benefit from enrollment in the course, e.g., items for department/program use, general printing/copiers, multi-use/classroom furniture, whiteboards, or similar.
- Any items with useful life one year or less.
- Technology or Audiovisual covered by the IT Central Tech Fee.
- Software covered by general university licensing.
- Improvements requiring reconstruction of spaces.

Use Shared Accruals entry for accruals funded by and used by more than one class, do not enter individually.

See Guide for explanation on completing data fields below. Check compliance when section is complete.

Description 1:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date – Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Description 2:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date - Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Description 3:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date - Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Description 4:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date - Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Shared Accruals list items with accrual used by multiple courses							
Verify per student cost is the same for all student in all classes listed			Per Student Cost			Primary Room	
<input type="checkbox"/>			\$				

Specialized Equipment Per Student Cost Total

Specialized Equipment Per Student Cost Total (This field does not auto-calculate – please add Specialized Equipment per student costs)	\$
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Checking this box, the person preparing this worksheet confirms compliance in all Accrual costs with (1) necessity to accrue, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Manual Cross-Check

Enter the Per Student Cost from each section and compare with Proposed Fee.

Is your total fee amount correct?	
Personnel Per Student Cost	\$177.50
Travel/Third Party Per Student Cost	\$100.00
Materials/Software Per Student Cost	\$97.50
Specialized Equipment Per Student Cost Total	\$
Total Per Student Cost	\$375.00
Proposed Fee <small>(If discrepancy, check per student costs or update Proposed Fee Amount)</small>	\$375.00

Budget Information- consult with a business/financial manager for your department to complete this section.

Account Information

Department ID	7520030F22
Department Name	MGBA Program Fee Speedchart
Fund Code	2200

Details

1. Purpose ABOR (1000 characters or less) – will be duplicated in ABOR form.

Provide a **general** picture of what the course fees will provide and the proposed outcomes that will result in added student benefit. Include the annual cost amount. See Guide for annual cost calculation and tips and examples.

The NAU-Yuma MBA program includes a program fee divided and collected among four courses. The four courses are: MGBA 520 (Term 2), MGBA 650 (Term 2), MGBA 680 (Term 3), and MGBA 690 (Term 3).

The program fee for the NAU-Yuma MBA program will be used to increase the quality of the student experience as well as to improve access and affordability. The quality of the student experience will be increased by being able to fund student services (academic and advisement support), assessment needs, information technology, student success initiatives, and cross-cultural experiences. Professional communication skills including in-person, virtual, and via social media as well as competencies in diverse cultures are required skills for graduates. As such, this program fee will also be used to increase resources related to developing these skill sets. Fourteen percent of the gross fee receipts will be set aside for student scholarships to improve access and affordability to the program.

2. Justification ABOR (1000 characters or less) – will be duplicated in ABOR form.

Provide **specific** details about itemized costs that support the annual cost and identify if funding will be 100% course fees or augmented by other sources. If space allows include more details about student benefit. See Guide for tips and examples.

Estimated revenues from the program/class fee (\$375 x 2 students = \$750 from MGBA 520) will be allocated for student services (academic and advisement support, \$250), assessment needs and information technology (\$195), student success initiatives & cross-cultural experiences (conferences fees \$200) and scholarships (\$105). The fee will apply to all NAU-Yuma MBA students. Fourteen percent of the gross fee receipts will be set aside for student scholarships. This will be a supplement to other scholarship funds available to business students.

3. Exclusive Use AUDIT (700 characters or less) – required for Audit

Describe the **controls** used to guarantee that only the students paying the fee benefit from the services or materials purchased with the fee.

Only students enrolled in the MGBA Program will be allowed to benefit from the fees. Approvals from Business Dept and AVP are needed to expend these resources.

If entries above are 250 characters or less, copy and paste into corresponding field below.

If entries exceed 250 characters, list critical elements for University Committee consideration below.

1. Purpose Summary for University Committee (250 characters or less)

The program fee will be used to increase the quality of the student experience as well as to improve access and affordability. It will also be used to increase resources related to developing students' skill sets.

2. Justification Summary for University Committee (250 characters or less)

(\$375 x 2 students = \$750 from MGBA 520) will be allocated for student services (academic and advisement support, \$250), assessment needs and information technology (\$195), conferences fees (\$200), and scholarships (\$105).

3. Exclusive Use Summary for University Committee (250 characters or less)

Only students enrolled in the MGBA Program will be allowed to benefit from the fees. Approvals from Business Dept and AVP are needed to expend these resources.

Course Fee Audit Worksheet Fall 2021 - Summer 2022

Prepared By:	Alex Steenstra					Date	02/8/2021
Chair Approval (print name)	Alex Steenstra	Initial		Approval via Attachment*	<input checked="" type="checkbox"/>	Date	02/10/2021
Dean Designee Approval	Michael Sabath	Initial		Approval via Attachment*	<input checked="" type="checkbox"/>	Date	02/10/2021
Other Dept. Approval		Initial		Approval via Attachment*	<input type="checkbox"/>	Date	

*Approvals documented by email must be uploaded with the Course Fee Worksheet.

Course Information –

Use the [Master Course Fee List](#) for existing fee information

Subject Catalog # (Ex. PSY 101)	MGBA650
Course ID (Ex. 006445)	012178
Topic Title if fee unique to title	Global Leadership

*Each cross-listed or co-convened course must have its own course fee audit worksheet.

Enrollment Information:

AY 20-21 estimated annual enrollment is calculated from actual enrollment in 2019 Summer, Fall, Winter and 2020 Spring. Use the [Course Fees Enrollment report](#) to determine Est. Annual Enrollment.

Est. Annual Enrollment	2
Enrollment Data from CF Enrollment Report?	No
If No, explain how enrollment was calculated	Not on CF Report, number based on usual MGBA class size

Fee Information *if changing Proposed Fee Amount after manual cross check, review all fields for possible changes:*

Effective Term	Fall 2021		
Fee Type	Flat Fee		
Current Fee Amount zero if New fee:	\$1500	Proposed Fee Amount:	\$375
Request Type	Edit - Decrease		
New Fee Reason	Choose a reason		

Fee Increase Reason	Choose a reason
Fee Decrease Reason	1. Expenses decreased
Edit- Same Reason	Choose a reason
Cancellation Reason	Choose a reason

*If pursuing a per unit fee, email Coursesfees@nau.edu before completing the worksheet.

Campuses (Select all applicable)					
Flagstaff Mountain	<input type="checkbox"/>	Online	<input checked="" type="checkbox"/>	*Yuma - if selected see Guide	<input checked="" type="checkbox"/>
Statewide Campuses					
Central Arizona College	<input type="checkbox"/>	Chandler-Gilbert Cmty Coll	<input checked="" type="checkbox"/>	Eastern Arizona College	<input type="checkbox"/>
Estrella Mountain Cmty Coll	<input checked="" type="checkbox"/>	Glendale Cmty Coll	<input type="checkbox"/>	Mesa Cmty Coll	<input checked="" type="checkbox"/>
Mohave Cmty Coll	<input type="checkbox"/>	NAU - East Valley	<input checked="" type="checkbox"/>	NAU - North Valley	<input checked="" type="checkbox"/>
NAU - Yavapai	<input checked="" type="checkbox"/>	Navajo-Hopi	<input type="checkbox"/>	Northland Pioneer College	<input type="checkbox"/>
Paradise Valley Cmty Coll	<input checked="" type="checkbox"/>	Phoenix Biomedical	<input type="checkbox"/>	Phoenix College	<input type="checkbox"/>
Pima Cmty Coll, Downtown	<input type="checkbox"/>	Pima Cmty Coll, West	<input type="checkbox"/>	Scottsdale Cmty Coll	<input type="checkbox"/>
South Mountain Cmty Coll	<input type="checkbox"/>	Yavapai College	<input type="checkbox"/>		

*If fee applies to both Yuma and Flagstaff Mountain campuses, separate worksheets are required.

Do not check Yuma and Flagstaff Mountain on the same worksheet.

General Fee Requirements

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2. Fees must benefit all the students paying the fee.
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4. Fees are not used for minimal expectations of services covered by a course's tuition, e.g., instruction, grading, or standard general classroom fixtures and supplies.

Cost Breakdown

*Automatic calculations for Per Student Breakdown will not occur if the Est. Annual Enrollment field is empty.

Expense Categories

The following applies to all Personnel, Travel/Third Party, and Materials/Software expenses.

1. Fees collected must be spent in full each year-- for accrued expenses see Accrual Category.
2. Course fees are for exclusive use. Fees are course specific, benefit only the students paying the fees, and benefit all students enrolled in the course. See Guide for details.
3. Prohibited use of course fee funding: per NAU policy, the listed prohibitions may not be funded with course fees. Please note these items are not discouraged or prohibited from use; however, funding must come from a source other than course fees.

See Guide for typical expenses in this category.

Personnel

Prohibited use of course fees for personnel:

- Any instructor of record including GA's and TA's.
- Reader-graders, problem set graders, or similar.
- Guest speakers, presenters, or similar. See Guide for qualifying Specified Guest Instructor.
- See Guide for typical expenses in this category.

In the Description, indicate costs per term (include ERE where applicable) and then record total expense for the year.

Example Descriptor: Peer facilitators (3@\$300) each Fall, Spring, Summer.
Total: \$2700

Check compliance when this section is complete.

Description	Total
Scholarships (14% of gross receipts)	\$105.00
Academic and Advisement Support (1 @ 250)	\$250.00
	\$
	\$
	\$
Subtotal	\$355.00
Per Student Cost	\$177.50

Checking this box, the person preparing this worksheet confirms compliance in all Personnel costs with (1) expenditure within the academic year, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Travel/Third Party [includes Trips, Entry Fees, Rentals]

Prohibited use of course fees for Trips, Travel, Facilities, Rental

- *Individual student travel (eligible travel is for entire class only).*
- *Individual conference, professional function attendance-- student or instructor (eligible attendance is for entire class only).*
- *Instructor travel outside the function of the course.*
- *Specialized training for personnel associated with a course.*

See Guide for typical expenses in this category.

In the Description, indicate costs per term and then record total expense for the year.

Example Descriptor: Boat rentals for Fall term Grand Canyon trip (3@\$500)

Total: \$1500

Check compliance when section is complete.

Description	Total
Conference Fees	\$200.00
	\$
	\$
	\$
	\$
Subtotal	\$200.00
Per Student Cost	\$100.00

Checking this box, the person preparing this worksheet confirms compliance in all Travel/Third Party costs with (1) expenditure within the academic year, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Materials/Software [includes Lab/Studio Supplies, Online access]

Prohibited use of course fees for Materials

- Any items intended for general use and not specific to the student’s benefit from enrollment in a course, e.g., office supplies, general printing/copiers, multi-use/classroom furniture or whiteboards.
- Food for class meetings, parties, or events. See Guide for qualifying food expenses.
- Printing/copies that violate copyright laws or do not provide cost savings to students.
- *Note that assessment materials may include scantrons, but please don’t use the term scantrons in your description.

See Guide for typical accruals.

In the Description, indicate costs per term if applicable and then record total expense for the year.

Example Descriptor: Annual resupply of chemicals for lab (\$750 per term)

Total: \$1500

Check compliance when section is complete.

Description	Total
Assessment (IT, Online tools)	\$195.00
	\$
	\$
	\$
	\$
Subtotal	\$195.00
Per Student Cost	\$97.50

Checking this box, the person preparing this worksheet confirms compliance in all Materials/Software costs with (1) expenditure within the academic year, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Accrual Category

The following applies to all accruals.

1. Expense must require an accrual of funds for more than one year and have a useful life of more than one year.
2. Exclusive use: course fee accruals must be course specific, benefit only the students paying the fees, and benefit all students enrolled in the course.
 - a. An accrued expense may be shared across multiple courses (e.g., computers in a lab, special equipment in a clinical classroom).
 - b. And an accrued expense may be in multiple rooms (e.g. 2 treadmills located in 2 different classrooms).
3. Prohibited use of course fee funding: per NAU policy, listed accruals may not be funded with course fees. Please note these items are not discouraged or prohibited from use; however, funding must come from a source other than course fees.

See Guide for explanation on completing data fields below.

Specialized Equipment

Prohibited use of accrual:

- Any items intended for general use and not specific to the student’s benefit from enrollment in the course, e.g., items for department/program use, general printing/copiers, multi-use/classroom furniture, whiteboards, or similar.
- Any items with useful life one year or less.
- Technology or Audiovisual covered by the IT Central Tech Fee.
- Software covered by general university licensing.
- Improvements requiring reconstruction of spaces.

Use Shared Accruals entry for accruals funded by and used by more than one class, do not enter individually.

See Guide for explanation on completing data fields below. Check compliance when section is complete.

Description 1:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date – Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Description 2:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date - Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Description 3:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date - Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Description 4:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date - Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Shared Accruals list items with accrual used by multiple courses							
Verify per student cost is the same for all student in all classes listed			Per Student Cost			Primary Room	
<input type="checkbox"/>			\$				

Specialized Equipment Per Student Cost Total

Specialized Equipment Per Student Cost Total (This field does not auto-calculate – please add Specialized Equipment per student costs)	\$
---	----

Checking this box, the person preparing this worksheet confirms compliance in all Accrual costs with (1) necessity to accrue, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Manual Cross-Check

Enter the Per Student Cost from each section and compare with Proposed Fee.

Is your total fee amount correct?	
Personnel Per Student Cost	\$177.50
Travel/Third Party Per Student Cost	\$100.00
Materials/Software Per Student Cost	\$97.50
Specialized Equipment Per Student Cost Total	\$
Total Per Student Cost	\$375.00
Proposed Fee <small>(If discrepancy, check per student costs or update Proposed Fee Amount)</small>	\$375.00

Budget Information- consult with a business/financial manager for your department to complete this section.

Account Information

Department ID	7520030F22
Department Name	MGBA Program Fee Speedchart
Fund Code	2200

Details

1. Purpose ABOR (1000 characters or less) – will be duplicated in ABOR form.

Provide a **general** picture of what the course fees will provide and the proposed outcomes that will result in added student benefit. Include the annual cost amount. See Guide for annual cost calculation and tips and examples.

The NAU-Yuma MBA program includes a program fee divided and collected among four courses. The four courses are: MGBA 520 (Term 2), MGBA 650 (Term 2), MGBA 680 (Term 3), and MGBA 690 (Term 3).

The program fee for the NAU-Yuma MBA program will be used to increase the quality of the student experience as well as to improve access and affordability. The quality of the student experience will be increased by being able to fund student services (academic and advisement support), assessment needs, information technology, student success initiatives, and cross-cultural experiences. Professional communication skills including in-person, virtual, and via social media as well as competencies in diverse cultures are required skills for graduates. As such, this program fee will also be used to increase resources related to developing these skill sets. Fourteen percent of the gross fee receipts will be set aside for student scholarships to improve access and affordability to the program.

2. Justification ABOR (1000 characters or less) – will be duplicated in ABOR form.

Provide **specific** details about itemized costs that support the annual cost and identify if funding will be 100% course fees or augmented by other sources. If space allows include more details about student benefit. See Guide for tips and examples.

Estimated revenues from the program/class fee ($\$375 \times 2$ students = \$750 from MGBA 650) will be allocated for student services (academic and advisement support, \$250), assessment needs and information technology (\$195), student success initiatives & cross-cultural experiences (conferences fees \$200) and scholarships (\$105). The fee will apply to all NAU-Yuma MBA students. Fourteen percent of the gross fee receipts will be set aside for student scholarships. This will be a supplement to other scholarship funds available to business students.

3. Exclusive Use AUDIT (700 characters or less) – required for Audit

Describe the **controls** used to guarantee that only the students paying the fee benefit from the services or materials purchased with the fee.

Only students enrolled in the MGBA Program will be allowed to benefit from the fees. Approvals from Business Dept and AVP are needed to expend these resources.

If entries above are 250 characters or less, copy and paste into corresponding field below.

If entries exceed 250 characters, list critical elements for University Committee consideration below.

1. Purpose Summary for University Committee (250 characters or less)

The program fee will be used to increase the quality of the student experience as well as to improve access and affordability. It will also be used to increase resources related to developing students' skill sets.

2. Justification Summary for University Committee (250 characters or less)

(\$375 x 2 students = \$750 from MGBA 650) will be allocated for student services (academic and advisement support, \$250), assessment needs and information technology (\$195), conferences fees (\$200), and scholarships (\$105).

3. Exclusive Use Summary for University Committee (250 characters or less)

Only students enrolled in the MGBA Program will be allowed to benefit from the fees. Approvals from Business Dept and AVP are needed to expend these resources.

Course Fee Audit Worksheet Fall 2021 - Summer 2022

Prepared By:	Alex Steenstra					Date	02/08/2021
Chair Approval (print name)	Alex Steenstra	Initial		Approval via Attachment*	<input checked="" type="checkbox"/>	Date	02/10/2021
Dean Designee Approval	Michael Sabath	Initial		Approval via Attachment*	<input checked="" type="checkbox"/>	Date	02/10/2021
Other Dept. Approval		Initial		Approval via Attachment*	<input type="checkbox"/>	Date	

*Approvals documented by email must be uploaded with the Course Fee Worksheet.

Course Information –

Use the [Master Course Fee List](#) for existing fee information

Subject Catalog # (Ex. PSY 101)	MGBA680
Course ID (Ex. 006445)	012179
Topic Title if fee unique to title	Global Strategy

*Each cross-listed or co-convened course must have its own course fee audit worksheet.

Enrollment Information:

AY 20-21 estimated annual enrollment is calculated from actual enrollment in 2019 Summer, Fall, Winter and 2020 Spring. Use the [Course Fees Enrollment report](#) to determine Est. Annual Enrollment.

Est. Annual Enrollment	2
Enrollment Data from CF Enrollment Report?	No
If No, explain how enrollment was calculated	Not on CF Report, number based on usual MGBA class size

Fee Information *if changing Proposed Fee Amount after manual cross check, review all fields for possible changes:*

Effective Term	Fall 2021		
Fee Type	Flat Fee		
Current Fee Amount zero if New fee:	\$1500	Proposed Fee Amount:	\$375
Request Type	Edit - Decrease		
New Fee Reason	Choose a reason		

Fee Increase Reason	Choose a reason
Fee Decrease Reason	1. Expenses decreased
Edit- Same Reason	Choose a reason
Cancellation Reason	Choose a reason

*If pursuing a per unit fee, email Coursesfees@nau.edu before completing the worksheet.

Campuses (Select all applicable)					
Flagstaff Mountain	<input type="checkbox"/>	Online	<input checked="" type="checkbox"/>	*Yuma - if selected see Guide	<input checked="" type="checkbox"/>
Statewide Campuses					
Central Arizona College	<input type="checkbox"/>	Chandler-Gilbert Cmty Coll	<input checked="" type="checkbox"/>	Eastern Arizona College	<input type="checkbox"/>
Estrella Mountain Cmty Coll	<input checked="" type="checkbox"/>	Glendale Cmty Coll	<input type="checkbox"/>	Mesa Cmty Coll	<input checked="" type="checkbox"/>
Mohave Cmty Coll	<input type="checkbox"/>	NAU - East Valley	<input checked="" type="checkbox"/>	NAU - North Valley	<input checked="" type="checkbox"/>
NAU - Yavapai	<input checked="" type="checkbox"/>	Navajo-Hopi	<input type="checkbox"/>	Northland Pioneer College	<input type="checkbox"/>
Paradise Valley Cmty Coll	<input checked="" type="checkbox"/>	Phoenix Biomedical	<input type="checkbox"/>	Phoenix College	<input type="checkbox"/>
Pima Cmty Coll, Downtown	<input type="checkbox"/>	Pima Cmty Coll, West	<input type="checkbox"/>	Scottsdale Cmty Coll	<input type="checkbox"/>
South Mountain Cmty Coll	<input type="checkbox"/>	Yavapai College	<input type="checkbox"/>		

*If fee applies to both Yuma and Flagstaff Mountain campuses, separate worksheets are required.

Do not check Yuma and Flagstaff Mountain on the same worksheet.

General Fee Requirements

The following apply to all course fees:

1. Fees must be course specific.
2. Fees must benefit all the students paying the fee.
3. Fees are not used for operations expenses.
4. Fees are not used for minimal expectations of services covered by a course’s tuition, e.g., instruction, grading, or standard general classroom fixtures and supplies.

Cost Breakdown

*Automatic calculations for Per Student Breakdown will not occur if the Est. Annual Enrollment field is empty.

Expense Categories

The following applies to all Personnel, Travel/Third Party, and Materials/Software expenses.

1. Fees collected must be spent in full each year-- for accrued expenses see Accrual Category.
2. Course fees are for exclusive use. Fees are course specific, benefit only the students paying the fees, and benefit all students enrolled in the course. See Guide for details.
3. Prohibited use of course fee funding: per NAU policy, the listed prohibitions may not be funded with course fees. Please note these items are not discouraged or prohibited from use; however, funding must come from a source other than course fees.

See Guide for typical expenses in this category.

Personnel

Prohibited use of course fees for personnel:

- Any instructor of record including GA's and TA's.
- Reader-graders, problem set graders, or similar.
- Guest speakers, presenters, or similar. See Guide for qualifying Specified Guest Instructor.
- See Guide for typical expenses in this category.

In the Description, indicate costs per term (include ERE where applicable) and then record total expense for the year.

Example Descriptor: Peer facilitators (3@\$300) each Fall, Spring, Summer.
Total: \$2700

Check compliance when this section is complete.

Description	Total
Scholarships (14% of gross receipts)	\$105.00
Academic and Advisement Support (1 @ 250)	\$250.00
	\$
	\$
	\$
Subtotal	\$355.00
Per Student Cost	\$177.50

Checking this box, the person preparing this worksheet confirms compliance in all Personnel costs with (1) expenditure within the academic year, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Travel/Third Party [includes Trips, Entry Fees, Rentals]

Prohibited use of course fees for Trips, Travel, Facilities, Rental

- *Individual student travel (eligible travel is for entire class only).*
- *Individual conference, professional function attendance-- student or instructor (eligible attendance is for entire class only).*
- *Instructor travel outside the function of the course.*
- *Specialized training for personnel associated with a course.*

See Guide for typical expenses in this category.

In the Description, indicate costs per term and then record total expense for the year.

Example Descriptor: Boat rentals for Fall term Grand Canyon trip (3@\$500)

Total: \$1500

Check compliance when section is complete.

Description	Total
Conference Fees	\$200.00
	\$
	\$
	\$
	\$
Subtotal	\$200.00
Per Student Cost	\$100.00

Checking this box, the person preparing this worksheet confirms compliance in all Travel/Third Party costs with (1) expenditure within the academic year, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Materials/Software [includes Lab/Studio Supplies, Online access]

Prohibited use of course fees for Materials

- Any items intended for general use and not specific to the student’s benefit from enrollment in a course, e.g., office supplies, general printing/copiers, multi-use/classroom furniture or whiteboards.
- Food for class meetings, parties, or events. See Guide for qualifying food expenses.
- Printing/copies that violate copyright laws or do not provide cost savings to students.
- *Note that assessment materials may include scantrons, but please don’t use the term scantrons in your description.

See Guide for typical accruals.

In the Description, indicate costs per term if applicable and then record total expense for the year.

Example Descriptor: Annual resupply of chemicals for lab (\$750 per term)

Total: \$1500

Check compliance when section is complete.

Description	Total
Assessment (IT, Online tools)	\$195.00
	\$
	\$
	\$
	\$
Subtotal	\$195.00
Per Student Cost	\$97.50

Checking this box, the person preparing this worksheet confirms compliance in all Materials/Software costs with (1) expenditure within the academic year, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Accrual Category

The following applies to all accruals.

1. Expense must require an accrual of funds for more than one year and have a useful life of more than one year.
2. Exclusive use: course fee accruals must be course specific, benefit only the students paying the fees, and benefit all students enrolled in the course.
 - a. An accrued expense may be shared across multiple courses (e.g., computers in a lab, special equipment in a clinical classroom).
 - b. And an accrued expense may be in multiple rooms (e.g. 2 treadmills located in 2 different classrooms).
3. Prohibited use of course fee funding: per NAU policy, listed accruals may not be funded with course fees. Please note these items are not discouraged or prohibited from use; however, funding must come from a source other than course fees.

See Guide for explanation on completing data fields below.

Specialized Equipment

Prohibited use of accrual:

- Any items intended for general use and not specific to the student’s benefit from enrollment in the course, e.g., items for department/program use, general printing/copiers, multi-use/classroom furniture, whiteboards, or similar.
- Any items with useful life one year or less.
- Technology or Audiovisual covered by the IT Central Tech Fee.
- Software covered by general university licensing.
- Improvements requiring reconstruction of spaces.

Use Shared Accruals entry for accruals funded by and used by more than one class, do not enter individually.

See Guide for explanation on completing data fields below. Check compliance when section is complete.

Description 1:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date – Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Description 2:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date - Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Description 3:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date - Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Description 4:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date - Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Shared Accruals list items with accrual used by multiple courses							
Verify per student cost is the same for all student in all classes listed			Per Student Cost			Primary Room	
<input type="checkbox"/>			\$				

Specialized Equipment Per Student Cost Total

Specialized Equipment Per Student Cost Total (This field does not auto-calculate – please add Specialized Equipment per student costs)	\$
---	----

Checking this box, the person preparing this worksheet confirms compliance in all Accrual costs with (1) necessity to accrue, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Manual Cross-Check

Enter the Per Student Cost from each section and compare with Proposed Fee.

Is your total fee amount correct?	
Personnel Per Student Cost	\$177.50
Travel/Third Party Per Student Cost	\$100.00
Materials/Software Per Student Cost	\$97.50
Specialized Equipment Per Student Cost Total	\$
Total Per Student Cost	\$375.00
Proposed Fee <small>(If discrepancy, check per student costs or update Proposed Fee Amount)</small>	\$375.00

Budget Information- consult with a business/financial manager for your department to complete this section.

Account Information

Department ID	7520030F22
Department Name	MGBA Program Fee Speedchart
Fund Code	2200

Details

1. Purpose ABOR (1000 characters or less) – will be duplicated in ABOR form.

Provide a **general** picture of what the course fees will provide and the proposed outcomes that will result in added student benefit. Include the annual cost amount. See Guide for annual cost calculation and tips and examples.

The NAU-Yuma MBA program includes a program fee divided and collected among four courses. The four courses are: MGBA 520 (Term 2), MGBA 650 (Term 2), MGBA 680 (Term 3), and MGBA 690 (Term 3).

The program fee for the NAU-Yuma MBA program will be used to increase the quality of the student experience as well as to improve access and affordability. The quality of the student experience will be increased by being able to fund student services (academic and advisement support), assessment needs, information technology, student success initiatives, and cross-cultural experiences. Professional communication skills including in-person, virtual, and via social media as well as competencies in diverse cultures are required skills for graduates. As such, this program fee will also be used to increase resources related to developing these skill sets. Fourteen percent of the gross fee receipts will be set aside for student scholarships to improve access and affordability to the program.

2. Justification ABOR (1000 characters or less) – will be duplicated in ABOR form.

Provide **specific** details about itemized costs that support the annual cost and identify if funding will be 100% course fees or augmented by other sources. If space allows include more details about student benefit. See Guide for tips and examples.

Estimated revenues from the program/class fee ($\$375 \times 2$ students = \$750 from MGBA 680) will be allocated for student services (academic and advisement support, \$250), assessment needs and information technology (\$195), student success initiatives & cross-cultural experiences (conferences fees \$200) and scholarships (\$105). The fee will apply to all NAU-Yuma MBA students. Fourteen percent of the gross fee receipts will be set aside for student scholarships. This will be a supplement to other scholarship funds available to business students.

3. Exclusive Use AUDIT (700 characters or less) – required for Audit

Describe the **controls** used to guarantee that only the students paying the fee benefit from the services or materials purchased with the fee.

Only students enrolled in the MGBA Program will be allowed to benefit from the fees. Approvals from Business Dept and AVP are needed to expend these resources.

If entries above are 250 characters or less, copy and paste into corresponding field below.

If entries exceed 250 characters, list critical elements for University Committee consideration below.

1. Purpose Summary for University Committee (250 characters or less)

The program fee will be used to increase the quality of the student experience as well as to improve access and affordability. It will also be used to increase resources related to developing students' skill sets.

2. Justification Summary for University Committee (250 characters or less)

(\$375 x 2 students = \$750 from MGBA 680) will be allocated for student services (academic and advisement support, \$250), assessment needs and information technology (\$195), conferences fees (\$200), and scholarships (\$105).

3. Exclusive Use Summary for University Committee (250 characters or less)

Only students enrolled in the MGBA Program will be allowed to benefit from the fees. Approvals from Business Dept and AVP are needed to expend these resources.

Course Fee Audit Worksheet Fall 2021 - Summer 2022

Prepared By:	Alex Steenstra					Date	02/8/2021
Chair Approval (print name)	Alex Steenstra	Initial		Approval via Attachment*	<input checked="" type="checkbox"/>	Date	02/10/2021
Dean Designee Approval	Michael Sabath	Initial		Approval via Attachment*	<input checked="" type="checkbox"/>	Date	02/10/2021
Other Dept. Approval		Initial		Approval via Attachment*	<input type="checkbox"/>	Date	

*Approvals documented by email must be uploaded with the Course Fee Worksheet.

Course Information –

Use the [Master Course Fee List](#) for existing fee information

Subject Catalog # (Ex. PSY 101)	MGBA690
Course ID (Ex. 006445)	012180
Topic Title if fee unique to title	Capstone Project

*Each cross-listed or co-convened course must have its own course fee audit worksheet.

Enrollment Information:

AY 20-21 estimated annual enrollment is calculated from actual enrollment in 2019 Summer, Fall, Winter and 2020 Spring. Use the [Course Fees Enrollment report](#) to determine Est. Annual Enrollment.

Est. Annual Enrollment	2
Enrollment Data from CF Enrollment Report?	No
If No, explain how enrollment was calculated	Not on CF Report, number based on usual MGBA class size

Fee Information *if changing Proposed Fee Amount after manual cross check, review all fields for possible changes:*

Effective Term	Fall 2021		
Fee Type	Flat Fee		
Current Fee Amount zero if New fee:	\$1500	Proposed Fee Amount:	\$375
Request Type	Edit - Decrease		
New Fee Reason	Choose a reason		

Fee Increase Reason	Choose a reason
Fee Decrease Reason	1. Expenses decreased
Edit- Same Reason	Choose a reason
Cancellation Reason	Choose a reason

*If pursuing a per unit fee, email Coursesfees@nau.edu before completing the worksheet.

Campuses (Select all applicable)					
Flagstaff Mountain	<input type="checkbox"/>	Online	<input checked="" type="checkbox"/>	*Yuma - if selected see Guide	<input checked="" type="checkbox"/>
Statewide Campuses					
Central Arizona College	<input type="checkbox"/>	Chandler-Gilbert Cmty Coll	<input checked="" type="checkbox"/>	Eastern Arizona College	<input type="checkbox"/>
Estrella Mountain Cmty Coll	<input checked="" type="checkbox"/>	Glendale Cmty Coll	<input type="checkbox"/>	Mesa Cmty Coll	<input checked="" type="checkbox"/>
Mohave Cmty Coll	<input type="checkbox"/>	NAU - East Valley	<input checked="" type="checkbox"/>	NAU - North Valley	<input checked="" type="checkbox"/>
NAU - Yavapai	<input checked="" type="checkbox"/>	Navajo-Hopi	<input type="checkbox"/>	Northland Pioneer College	<input type="checkbox"/>
Paradise Valley Cmty Coll	<input checked="" type="checkbox"/>	Phoenix Biomedical	<input type="checkbox"/>	Phoenix College	<input type="checkbox"/>
Pima Cmty Coll, Downtown	<input type="checkbox"/>	Pima Cmty Coll, West	<input type="checkbox"/>	Scottsdale Cmty Coll	<input type="checkbox"/>
South Mountain Cmty Coll	<input type="checkbox"/>	Yavapai College	<input type="checkbox"/>		

*If fee applies to both Yuma and Flagstaff Mountain campuses, separate worksheets are required.

Do not check Yuma and Flagstaff Mountain on the same worksheet.

General Fee Requirements

The following apply to all course fees:

1. Fees must be course specific.
2. Fees must benefit all the students paying the fee.
3. Fees are not used for operations expenses.
4. Fees are not used for minimal expectations of services covered by a course’s tuition, e.g., instruction, grading, or standard general classroom fixtures and supplies.

Cost Breakdown

*Automatic calculations for Per Student Breakdown will not occur if the Est. Annual Enrollment field is empty.

Expense Categories

The following applies to all Personnel, Travel/Third Party, and Materials/Software expenses.

1. Fees collected must be spent in full each year-- for accrued expenses see Accrual Category.
2. Course fees are for exclusive use. Fees are course specific, benefit only the students paying the fees, and benefit all students enrolled in the course. See Guide for details.
3. Prohibited use of course fee funding: per NAU policy, the listed prohibitions may not be funded with course fees. Please note these items are not discouraged or prohibited from use; however, funding must come from a source other than course fees.

See Guide for typical expenses in this category.

Personnel

Prohibited use of course fees for personnel:

- Any instructor of record including GA's and TA's.
- Reader-graders, problem set graders, or similar.
- Guest speakers, presenters, or similar. See Guide for qualifying Specified Guest Instructor.
- See Guide for typical expenses in this category.

In the Description, indicate costs per term (include ERE where applicable) and then record total expense for the year.

Example Descriptor: Peer facilitators (3@\$300) each Fall, Spring, Summer.
Total: \$2700

Check compliance when this section is complete.

Description	Total
Scholarships (14% of gross receipts)	\$105.00
Academic and Advisement Support (1 @ 250)	\$250.00
	\$
	\$
	\$
Subtotal	\$355.00
Per Student Cost	\$177.50

Checking this box, the person preparing this worksheet confirms compliance in all Personnel costs with (1) expenditure within the academic year, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Travel/Third Party [includes Trips, Entry Fees, Rentals]

Prohibited use of course fees for Trips, Travel, Facilities, Rental

- *Individual student travel (eligible travel is for entire class only).*
- *Individual conference, professional function attendance-- student or instructor (eligible attendance is for entire class only).*
- *Instructor travel outside the function of the course.*
- *Specialized training for personnel associated with a course.*

See Guide for typical expenses in this category.

In the Description, indicate costs per term and then record total expense for the year.

Example Descriptor: Boat rentals for Fall term Grand Canyon trip (3@\$500)

Total: \$1500

Check compliance when section is complete.

Description	Total
Conference Fees	\$200.00
	\$
	\$
	\$
	\$
Subtotal	\$200.00
Per Student Cost	\$100.00

Checking this box, the person preparing this worksheet confirms compliance in all Travel/Third Party costs with (1) expenditure within the academic year, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Materials/Software [includes Lab/Studio Supplies, Online access]

Prohibited use of course fees for Materials

- Any items intended for general use and not specific to the student’s benefit from enrollment in a course, e.g., office supplies, general printing/copiers, multi-use/classroom furniture or whiteboards.
- Food for class meetings, parties, or events. See Guide for qualifying food expenses.
- Printing/copies that violate copyright laws or do not provide cost savings to students.
- *Note that assessment materials may include scantrons, but please don’t use the term scantrons in your description.

See Guide for typical accruals.

In the Description, indicate costs per term if applicable and then record total expense for the year.

Example Descriptor: Annual resupply of chemicals for lab (\$750 per term)

Total: \$1500

Check compliance when section is complete.

Description	Total
Assessment (IT, Online tools)	\$195.00
	\$
	\$
	\$
	\$
Subtotal	\$195.00
Per Student Cost	\$97.50

Checking this box, the person preparing this worksheet confirms compliance in all Materials/Software costs with (1) expenditure within the academic year, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Accrual Category

The following applies to all accruals.

1. Expense must require an accrual of funds for more than one year and have a useful life of more than one year.
2. Exclusive use: course fee accruals must be course specific, benefit only the students paying the fees, and benefit all students enrolled in the course.
 - a. An accrued expense may be shared across multiple courses (e.g., computers in a lab, special equipment in a clinical classroom).
 - b. And an accrued expense may be in multiple rooms (e.g. 2 treadmills located in 2 different classrooms).
3. Prohibited use of course fee funding: per NAU policy, listed accruals may not be funded with course fees. Please note these items are not discouraged or prohibited from use; however, funding must come from a source other than course fees.

See Guide for explanation on completing data fields below.

Specialized Equipment

Prohibited use of accrual:

- Any items intended for general use and not specific to the student’s benefit from enrollment in the course, e.g., items for department/program use, general printing/copiers, multi-use/classroom furniture, whiteboards, or similar.
- Any items with useful life one year or less.
- Technology or Audiovisual covered by the IT Central Tech Fee.
- Software covered by general university licensing.
- Improvements requiring reconstruction of spaces.

Use Shared Accruals entry for accruals funded by and used by more than one class, do not enter individually.

See Guide for explanation on completing data fields below. Check compliance when section is complete.

Description 1:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date – Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Description 2:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date - Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Description 3:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date - Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Description 4:							
Computers or A/V include laptops, tablets, etc.	# of Units	Cost per Unit include all taxes, extra fees	Total Amount	Expense Date - Enter fiscal year of purchase	Useful Life in years	Per Student Cost	Primary Room
<input type="checkbox"/>		\$	\$0.00			\$	

Shared Accruals list items with accrual used by multiple courses							
Verify per student cost is the same for all student in all classes listed			Per Student Cost			Primary Room	
<input type="checkbox"/>			\$				

Specialized Equipment Per Student Cost Total

Specialized Equipment Per Student Cost Total (This field does not auto-calculate – please add Specialized Equipment per student costs)	\$
---	----

Checking this box, the person preparing this worksheet confirms compliance in all Accrual costs with (1) necessity to accrue, (2) assurance of exclusive use, and (3) prevention of prohibited use.

Manual Cross-Check

Enter the Per Student Cost from each section and compare with Proposed Fee.

Is your total fee amount correct?	
Personnel Per Student Cost	\$177.50
Travel/Third Party Per Student Cost	\$100.00
Materials/Software Per Student Cost	\$97.50
Specialized Equipment Per Student Cost Total	\$
Total Per Student Cost	\$375.00
Proposed Fee <small>(If discrepancy, check per student costs or update Proposed Fee Amount)</small>	\$375.00

Budget Information- consult with a business/financial manager for your department to complete this section.

Account Information

Department ID	7520030F22
Department Name	MGBA Program Fee Speedchart
Fund Code	2200

Details

1. Purpose ABOR (1000 characters or less) – will be duplicated in ABOR form.

Provide a **general** picture of what the course fees will provide and the proposed outcomes that will result in added student benefit. Include the annual cost amount. See Guide for annual cost calculation and tips and examples.

The NAU-Yuma MBA program includes a program fee divided and collected among four courses. The four courses are: MGBA 520 (Term 2), MGBA 650 (Term 2), MGBA 680 (Term 3), and MGBA 690 (Term 3).

The program fee for the NAU-Yuma MBA program will be used to increase the quality of the student experience as well as to improve access and affordability. The quality of the student experience will be increased by being able to fund student services (academic and advisement support), assessment needs, information technology, student success initiatives, and cross-cultural experiences. Professional communication skills including in-person, virtual, and via social media as well as competencies in diverse cultures are required skills for graduates. As such, this program fee will also be used to increase resources related to developing these skill sets. Fourteen percent of the gross fee receipts will be set aside for student scholarships to improve access and affordability to the program.

2. Justification ABOR (1000 characters or less) – will be duplicated in ABOR form.

Provide **specific** details about itemized costs that support the annual cost and identify if funding will be 100% course fees or augmented by other sources. If space allows include more details about student benefit. See Guide for tips and examples.

Estimated revenues from the program/class fee (\$375 x 2 students = \$750 from MGBA 690) will be allocated for student services (academic and advisement support, \$250), assessment needs and information technology (\$195), student success initiatives & cross-cultural experiences (conferences fees \$200) and scholarships (\$105). The fee will apply to all NAU-Yuma MBA students. Fourteen percent of the gross fee receipts will be set aside for student scholarships. This will be a supplement to other scholarship funds available to business students.

3. Exclusive Use AUDIT (700 characters or less) – required for Audit

Describe the **controls** used to guarantee that only the students paying the fee benefit from the services or materials purchased with the fee.

Only students enrolled in the MGBA Program will be allowed to benefit from the fees. Approvals from Business Dept and AVP are needed to expend these resources.

If entries above are 250 characters or less, copy and paste into corresponding field below.

If entries exceed 250 characters, list critical elements for University Committee consideration below.

1. Purpose Summary for University Committee (250 characters or less)

The program fee will be used to increase the quality of the student experience as well as to improve access and affordability. It will also be used to increase resources related to developing students' skill sets.

2. Justification Summary for University Committee (250 characters or less)

(\$375 x 2 students = \$750 from MGBA 690) will be allocated for student services (academic and advisement support, \$250), assessment needs and information technology (\$195), conferences fees (\$200), and scholarships (\$105).

3. Exclusive Use Summary for University Committee (250 characters or less)

Only students enrolled in the MGBA Program will be allowed to benefit from the fees. Approvals from Business Dept and AVP are needed to expend these resources.