

# MASTER OF ACCOUNTANCY (MAcc)

## Program Overview

The Master of Accountancy develops the technical and interpersonal skills necessary for success in the accounting profession and fulfills the 150 credit-hour requirement for CPA licensure. Students can choose a concentration in business analytics, finance, information systems, sport management, or forensic accounting. This approach allows students to customize their degree.

Many full-time students enter the MAcc directly after completing their undergraduate degree and take sections of the CPA exam during the MAcc program. Most part-time students in the program are employed in professional or managerial positions and bring business experience to share. There are internship opportunities for MAcc students.

## Student Learning Outcomes

The learning outcomes and competencies below are the core of the Rider University Norm Brodsky College of Business MAcc program. They provide the foundation for its curriculum and are designed to enhance student success, both throughout the program and post-graduation as they pursue their career paths in accounting and beyond.

- Comprehend the conceptual foundations and the legal and regulatory environment of accounting and research, and analyze current issues in financial reporting within these frameworks using critical thinking and professional judgment.
- Demonstrate technical accounting knowledge and the ability to apply and integrate this knowledge through financial statement analysis using appropriate techniques in various decision-making settings.
- Exhibit professional competencies including working in teams, presentation and written communication skills, analytical reasoning, and problem solving ability.
- Identify, research and analyze international accounting issues.

## Curriculum Overview

Courses are taught in small sections by full-time faculty who research in their fields and by part-time faculty who are active in the profession. The accounting program has earned the AACSB Accounting accreditation (<https://www.aacsb.edu/>), the international standard of excellence in accounting and business education that is held by less than 3% of accounting programs worldwide.

Classes are offered in the evening, Monday through Thursday, and in the online format. All required courses are offered during the fall, spring and summer semesters. Students can pursue the MAcc on a full or part-time basis.

## Degree Offered

- Master of Accountancy

## Contact

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**Associated Department:** Department of Accounting

## Related Concentrations

- Business Analytics (<http://catalog.rider.edu/graduate/colleges-schools/business-administration/programs-certificates/business-analytics-certificate/>)
- Finance (<http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/majors-minors-certificates/finance/>)
- Forensic Accounting (<http://catalog.rider.edu/graduate/colleges-schools/business-administration/forensic-accounting-grad-cert/>)
- Information Systems (<http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/majors-minors-certificates/information-systems/>)
- Sport Management (<http://catalog.rider.edu/graduate/colleges-schools/business-administration/programs-certificates/sport-management-graduate-cert/>)

## Master of Accountancy Program Requirements

The MAcc program consists of 30 semester hours at the graduate level (MAcc and PMBA only). The program includes 21 semester hours in required courses and 9 semester hours in MBA or MAcc electives. Please refer to the MBA course descriptions for a listing of PMBA elective courses. MAcc students may choose to use both MAcc and MBA electives to create concentrations. See the "Concentration (<http://catalog.rider.edu/graduate/colleges-schools/business-administration/programs-certificates/concentrations-mba-macc-emba/>)" section provided in this catalog. Required graduate accounting courses are offered each semester. Graduate accounting electives are typically offered on a three-semester rotational basis. Students without an educational background in accounting may also be required to take an additional 22.5 credit hours of foundation requirements based on their educational and professional experience.

(30 credits)

Code	Title	Credits
<b>Required Courses:</b>		
MAcc 650	Seminar in Federal Taxes	3
MAcc 652	Analysis of Accounting Data	3
MAcc 654	Issues in Financial Reporting	3
MAcc 662	Auditing Practice & Problems	3
MAcc 664 or MAcc 672 or MAcc 655	Issues in Managerial Accounting Information Technology Auditing Advanced Tax Compliance and Planning	3
MAcc 611	Professional Research and Communication	3
PMBA 8351 or PMBA 8312	Business Analytics Fundamentals <sup>1</sup> Business Intelligence Tech-Data Mining	3
<b>Elective Courses</b>		<b>9</b>
<b>Total Credits</b>		<b>30</b>

<sup>1</sup> The prerequisite for PMBA 8351 is PMBA 8051. Students who choose to take PMBA 8351 must either complete PMBA 8051 or have it waived

with previous coursework. Please email [gradbusiness@rider.edu](mailto:gradbusiness@rider.edu) for further information.

professional position on a regular basis, as determined by the Dean's Office.

## Foundation Requirements

MAcc students who hold an undergraduate degree in an area other than business will need to complete all of the Business Foundation Requirements and Accounting Foundation Requirements before taking graduate level Accounting courses.

MAcc students who hold an undergraduate business degree in an area other than accounting may be eligible to waive the Business Foundation Requirements but must complete the Accounting Foundation Requirements before taking graduate level Accounting Courses.

MAcc students who hold an undergraduate degree in accounting may be eligible to waive the Business Prerequisite Requirements and the Accounting Prerequisite Requirements.

Waiver of these courses follows the guidelines defined under the Waiver of Courses section.

## Business Foundation Requirements

(4.5 credits)

This section applies to students with a non-business undergraduate degree or those who have outdated course work that does not meet the waiver requirements.

Code	Title	Credits
PMBA 8020	Fundamentals of Accounting	3
PMBA 8040	Basic Financial Principles	1.5
<b>Total Credits</b>		<b>4.5</b>

## Accounting Foundation Requirements

(18 credits)

This section applies to students with a non-accounting business undergraduate degree or those who have outdated course work that does not meet the waiver requirements.

Code	Title	Credits
ACC 302	Cost Management	3
ACC 310	Acct Theory & Concepts I	3
ACC 311	Accounting Theory & Concepts II	3
ACC 400	Principles of Auditing	3
ACC 405	Accounting Problems & Practice	3
ACC 410	Fundamentals of Federal Taxation	3
<b>Total Credits</b>		<b>18</b>

## The Master of Accountancy (MAcc)–Waiver of Courses

A waiver of a course from PMBA and ACC foundation requirements in the MAcc may be granted under the following conditions:

- Student has taken the equivalent course less than six years ago and received a grade of C or above.
- Student has taken the equivalent course more than six years ago and received a grade of C or above and utilizes the knowledge in their

A PMBA or ACC foundation course must be taken if:

- Student has never taken the undergraduate equivalent class.
- Student received below a C in the class, regardless of when it was taken.

In all cases, the comparable undergraduate courses must have been taken from an accredited school.

When the MAcc "Foundation Requirements" are waived, the student is responsible for a satisfactory level of competency with the representative material. If necessary, the student should review and/or seek tutoring support for the waived material in preparation of advanced coursework. The student also has the option to take the foundation course despite it being waived. Any appeal of a waiver decision based on previous course work must be made to the Dean's Office within the first semester of the program.

## Courses and Descriptions

### MAcc 611 Professional Research and Communication 3 Credits

Effective communication and interpersonal skills are key for success in the accounting profession. This course is an interactive seminar designed to provide a strong foundation in professional research and to develop communication and interpersonal skills with an emphasis on the communication and interpersonal challenges that accountants commonly face. Course work is primarily base based and includes a wide variety of video and written assignments that require research to develop accounting services and present to guest professionals and the "client".  
**Prerequisite(s):** completion of Preliminary Accounting requirements.

### MAcc 650 Seminar in Federal Taxes 3 Credits

The course examines tax compliance and basic planning concepts available to C corporations, S corporations, partnerships, gifts, estates, and trusts. Topics include tax issues involved in the decision to select a particular form of business organization, fundamental concepts of interstate, international, and New Jersey taxation, and to expose the student to a variety of common tax returns, applicable to the above topics.

**Prerequisite(s):** completion of ACC 410 or ACC 410P.

### MAcc 652 Analysis of Accounting Data 3 Credits

This course uses information technology and data analytical techniques to conduct analysis needs commonly faced by accounting professionals. The course uses cases and projects to pursue such areas of decision concern as financial statement analysis, the evaluation of audit risk and selected additional topics.

**Prerequisite(s):** completion of Preliminary Accounting requirements.

### MAcc 654 Issues in Financial Reporting 3 Credits

This course uses the conceptual framework to examine standards for financial reporting. Theoretical and conceptual assessments of current reporting issues pertaining to asset valuation and income measurement are addressed through cases, readings, and projects. Topics to be investigated from term to term vary depending on their importance and timeliness to the profession. This course should be taken first or early in the program.

**Prerequisite(s):** completion of the Preliminary Accounting Requirements.

**MACC 656 International Dimensions of Accounting 3 Credits**

This course examines the global applications of accounting principles and practices, including the relationship between international accounting issues and company strategy. Topics include theoretical and societal considerations of international accounting issues, the identification of transnational accounting practices, and attempts at harmonization.

**Prerequisite(s):** completion of the Preliminary Accounting Requirements.

**MACC 658 Governmental and Not-for-Profit Accounting 3 Credits**

This course provides an in-depth study of the concepts, objectives and techniques of the evolving field of accounting for nonprofit institutions and organizations. Areas emphasized include municipal and state governmental units, hospitals, colleges and universities and service organizations. Problems, cases and selected readings are employed.

**Prerequisite(s):** completion of Preliminary Accounting requirements.

**MACC 662 Auditing Practice & Problems 3 Credits**

This course is an advanced course in auditing. The course examines current auditing issues, including professional ethics, internal control, risk assessment, data analytics, cybersecurity, other topics. Topics include basic principles of Generally Accepted Auditing Standards and PCAOB standards, the audit process from the stage of accepting an audit engagement to the stage of completion of the audit, various types of reports that are issued by independent auditors, legal liabilities of independent auditors, ethical responsibilities of auditors and current issues facing the auditing profession (e.g., litigation, auditor independence), role of various entities that influence the public accounting profession (e.g., PCAOB, AICPA, State Societies of CPAs, SEC, IRS) and other types of services (e.g., assurance services) that are provided by CPAs. A wide variety of teaching tools are employed including extensive use of case analysis, online lectures, videos, readings and data analytics software.

**Prerequisite(s):** ACC 400 or ACC 400P.

**MACC 663 Fraud and Forensic Accounting 3 Credits**

This course provides a background in all areas of forensic accounting including: fraudulent financial reporting and the detection of fraud, money laundering and transnational flows, courtroom procedures and litigation support, as well as cybercrime. A wide variety of teaching tools are employed including extensive use of the professional literature, case analysis, videos, role playing and text materials.

**Prerequisite(s):** ACC 310 or ACC 310P, ACC 311 or ACC 311P, and ACC 400 or ACC 400P.

**MACC 664 Issues in Managerial Accounting 3 Credits**

This course examines current management accounting practices with an emphasis on world class developments and strategic implications to the firm. Integrates current management accounting literature with considerations of planning, control, decision-making and information needs of the firm.

**Prerequisite(s):** completion of ACC 302, ACC 302P or PMBA 8220.

**MACC 665 Fraud Detection and Deterrence 3 Credits**

This course explores contemporary forensic accounting topics pertaining to fraud examination, detection and deterrence. Topics include audit responsibility and reporting, professional judgment, quality control and developing effective policies in preventing and detecting economic crimes. Students will apply relevant fraud examination techniques to a variety of settings.

**Prerequisite(s):** ACC 310 or ACC 310P, ACC 311 or ACC 311P, and ACC 400 or ACC 400P.

**MACC 667 Business Valuations: Fundamentals, Techniques and Theory 3 Credits**

This course examines fundamentals of business valuations including basic, intermediate, and some advanced concepts and methodologies required by accounting and finance professionals in valuing a closely held (privately-owned) business where there is no market price.

**Prerequisite(s):** completion of PMBA 8040 and PMBA 8020 or the Preliminary Accounting Requirements.

**Prerequisites:** PMBA 8040 or VL12 with a score of WV AND PMBA 8020 or VL10 with a score of WV OR VL25 with a score of WV OR VL26 with a score of WV.

**MACC 668 Enterprise Risk Management 3 Credits**

This course explores current issues and world-class practices of risk management at an organizational level. Emphasis will be placed on the overall risk management cycle of identifying, assessing, responding and managing strategic, reputational, financial and operational risks using contemporary risk management tools.

**Prerequisites:** ACC 302, ACC 302P or PMBA 8220.

**MACC 670 Accounting Internship 3 Credits**

This course provides on-site experiential learning through supervised employment with a participating company. Students will be reviewed periodically by senior staff. Academic assignments, including a formal report, will be developed in conjunction with a faculty member. Permission of the instructor is required.

**MACC 690 Special Topics 3 Credits**

This course provides study of a timely topic that represents a dimension of business administration or accounting that not covered in a regular course. Such a topic may be offered by the Accounting Department. The nature of the course will be described in the appendix of the registration materials for the semester when the course will be offered.

**PMBA 8312 Business Intelligence Tech-Data Mining 3 Credits**

In this course, students will learn to solve problems/exploit opportunities by processing datasets, interpreting results, and deploying solutions.

This course provides hands-on experience with these tasks. Upon this base of experience, students will build a robust data mining methodology that can be applied to real-world investigations. The course of study will include Online Analytical Processing (OLAP), statistical and machine learning techniques, and unstructured text analysis. Students will learn to apply these techniques through the study of payroll, procurement, and expense report fraud. Cell phone and credit card fraud, credit and bankruptcy analysis, and customer relationship management will also be covered.

**PMBA 8351 Business Analytics Fundamentals 3 Credits**

This course introduces (i) data analysis tools that are appropriate for generating useful information for decision-making and (ii) a framework for analyzing decisions based on partial information. Examples from financial analysis, marketing, and operations management are used to illustrate applications of the topics covered. Microsoft Excel and associated add-ins are used for the purpose of analysis. Students who have earned credits for CIS 350 or equivalent cannot take PMBA 8351 for credit.

**Prerequisite(s):** PMBA 8051.