MASTER OF ACCOUNTANCY (MAcc)

Program Overview
The Master of Accountancy develops technical skills and competencies for a successful career path and meets the 150 credit-hour requirements for CPA licensure. Students may choose to develop a career path in public accounting or in accounting for corporate, financial or governmental entities through elective course offerings.

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

Curriculum Overview
Courses are taught in small sections, usually by full-time faculty holding doctoral degrees. Faculty are engaged in research in their fields and have business experience as well. The program has earned the AACSB Accounting accreditation, 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, with some afternoon and online sessions. All pre-required courses are offered during the fall, spring and summer semesters. Students can pursue the MAcc on a full or part-time basis.

Students may also select electives to concentrate in a particular area of interest, though concentrations are not required. This approach allows MAcc students to customize their degree.

Degree Offered
Master of Accountancy

Contact
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Associate Professor and Chairperson
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609-895-5505
oreillyallen@rider.edu

Program Website: www.rider.edu/macc (http://www.rider.edu/macc)
Associated Department: Department of Accounting

Related Concentrations
- Business Analytics (http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/business-analytics-minor)
- Finance (http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/majors-minors-certificates/finance)
- Forensic Accounting (http://catalog.rider.edu/undergraduate/colleges-schools/continuing-studies/bachelors-degree-programs/fraud-business-forensics)
- International Business (http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/majors-minors-certificates/international-business)

Master of Accountancy Program Requirements
The MAcc program consists of 30 semester hours at the graduate level, (MAcc and PMBA only). At least fifteen semester hours are in accounting courses and the remaining semester hours are to be taken as MBA or MAcc electives. Please refer to the MBA course descriptions for a listing of PMBA elective courses. MAcc students may elect to use both MAcc and MBA electives to create concentrations. See the “Concentration” 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 may also be required to take an additional 27 credit hours of pre-program requirement based on their educational and professional experience.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>MACC 650</td>
<td>Seminar in Federal Taxes</td>
<td>3</td>
</tr>
<tr>
<td>MACC 652</td>
<td>Analysis of Accounting Data</td>
<td>3</td>
</tr>
<tr>
<td>MACC 654</td>
<td>Issues in Financial Reporting</td>
<td>3</td>
</tr>
<tr>
<td>MACC 656</td>
<td>Intermnt Dimensions of Acct</td>
<td>3</td>
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Elective Courses
Students must take 18 credit hours of graduate business electives (MBA and MAcc) with at least one MAcc elective from those listed below.

<table>
<thead>
<tr>
<th>Code</th>
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<tbody>
<tr>
<td>MACC 658</td>
<td>Govt &amp; Not for Profit Acctng</td>
</tr>
<tr>
<td>MACC 662</td>
<td>Auditing Practice &amp; Problems</td>
</tr>
<tr>
<td>MACC 663</td>
<td>Fraud and Forensic Accounting</td>
</tr>
<tr>
<td>MACC 664</td>
<td>Issues in Managerial Accounting</td>
</tr>
<tr>
<td>MACC 665</td>
<td>Fraud Detection and Deterrence</td>
</tr>
<tr>
<td>MACC 667</td>
<td>Bus Val/fund, Tech &amp; Theories</td>
</tr>
<tr>
<td>MACC 670</td>
<td>Accounting Internship (requires prior approval of the Accounting Department Chairperson)</td>
</tr>
<tr>
<td>MACC 690</td>
<td>Special Topics: Entrp Risk Mgt</td>
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</table>

Total Credits 30

Note: Because Rider has earned AACSB Accounting accreditation, students who graduate with the MAcc degree are deemed to have met educational requirements to sit for the CPA exam in any state. We strongly encourage students planning to take the exam to consider the following elective courses: Business Law (PMBA 8491), Govt & Not for Profit Acctng (MACC 658), Issues in Managerial Accounting (MACC 664) and Auditing Practice & Problems (MACC 662).

Preliminary Requirements
MAcc students who hold an undergraduate degree in an area other than business will need to complete all of the Business Core Requirements and Accounting Core Requirements before taking any Upper Level Accounting Courses.

MAcc students who hold an undergraduate business degree in an area outside of accounting may be eligible to waive the Business Core Requirements but must complete the Accounting Core Requirements before taking any Upper Level Accounting Courses.

MAcc students who hold an undergraduate degree in accounting may be eligible to waive the Business Core Requirements and the Accounting Core Requirements.
Waiver of these courses follows the guidelines defined under the Waiver of Courses section.

**Business Core Requirements**
7.5 credits (for students with a non-business undergraduate degree or outdated course work that does not meet the waiver requirements). See the communications requirement noted below.

<table>
<thead>
<tr>
<th>Code</th>
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<tbody>
<tr>
<td>PMBA 8020</td>
<td>Fundamentals of Accounting</td>
<td>3</td>
</tr>
<tr>
<td>PMBA 8030</td>
<td>Economic Analysis</td>
<td>3</td>
</tr>
<tr>
<td>PMBA 8070</td>
<td>Management: Theory &amp; Application</td>
<td>1.5</td>
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<tr>
<td><strong>Total Credits</strong></td>
<td></td>
<td><strong>7.5</strong></td>
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**Business Writing Requirement**
One objective of the MAcc program is to develop strong written communication skills. This will be done both formally, through a class for those not demonstrating a level of proficiency expected for business professionals, and informally for all students through faculty review of student-prepared course materials such as research reports, case study write-ups and papers.

Each student who enters the MBA or MAcc program must have their writing skills formally assessed in one of the following ways:

1. Through the writing portion of the GMAT or GRE. A score of 4.5 or better on the GMAT writing section or a score of 4 or better on the GRE Analytical Writing section would rate the student as proficient.
2. Through the Graduate Business Writing Assessment, a 30-minute test in which students write a passage in response to a prompt. The passage is graded using a rubric that assesses Voice/Tone; Organization; Ideas, Support and Development; and Grammar and Mechanics. Students must score a 3 (adequate) on all four of the writing elements for a passing grade.

Students who fall below the proficient levels as identified above on any of the specified assessments will be required to do one of the following:

- Complete a business/workplace writing course at a U.S.-accredited university. The student must achieve a “C” or better in the course, demonstrating basic proficiency. Courses must be approved by the Associate Dean for Graduate Programs. ENG 321 is not included as an approved course for this purpose.
- Retake either of the above assessments until a proficient level is reached. Students will be provided with a directory of resources to improve their business writing skills prior to retaking the assessments including Rider writing lab, online tutorials and not-for-credit courses.

Students need to satisfy the above requirement within the first 6 credit hours of taking breadth and elective courses in the graduate business program. Students who do not satisfy the above requirement within the specified time frame will not be allowed to take additional breadth or elective courses in the graduate business program until the requirement is satisfied; he or she may continue to enroll in pre-program courses.

**Accounting Core Requirements**
18 credits (for non-accounting business undergraduate degree or course work that does not meet the waiver requirements)

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<thead>
<tr>
<th>Code</th>
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<tr>
<td>ACC 302</td>
<td>Cost Management</td>
<td>3</td>
</tr>
<tr>
<td>ACC 310</td>
<td>Acct Theory &amp; Concepts I</td>
<td>3</td>
</tr>
<tr>
<td>ACC 311</td>
<td>Acct Theory &amp; Concepts II</td>
<td>3</td>
</tr>
<tr>
<td>ACC 400</td>
<td>Principles of Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACC 405</td>
<td>Acct Problems &amp; Practice</td>
<td>3</td>
</tr>
<tr>
<td>ACC 410</td>
<td>Fund of Federal Taxation</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total Credits</strong></td>
<td></td>
<td><strong>18</strong></td>
</tr>
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</table>

**The Master of Accountancy (MAcc)—Waiver of Courses**
A waiver of a course from the “Business Core Requirements” may be granted under the following conditions:

- If the student has graduated from an AACSB-accredited business program within five years prior to the semester admitted, and the student achieved a “B” or better in the equivalent course or sequence of courses.
- If the student has achieved a “B” or better in an equivalent undergraduate course (at an accredited four-year institution) or graduate course (at an AACSB-accredited university) within six years prior to the semester admitted.
- Based on a combination of education and work experience at the discretion of the Associate Dean of Graduate Programs.
- With the approval of the Associate Dean for Graduate Programs, students may take proficiency exams to test out of the Business Core Requirements courses if the above criteria are not met. A grade of “B” or better is required on the proficiency exams. Within the first year of matriculation, a student is able to take the proficiency exam once on one of the six specified dates. Students may not repeat any proficiency exams.

Waivers of courses for the “Accounting Preliminary Requirements” may be granted as outlined in the first two conditions above, provided the student achieves a “C” or better for these courses. There are no waiver examinations for the “Accounting Preliminary Requirements” for the MAcc program.

When the MAcc “Accounting Preliminary Requirements” or the MBA “Pre-Program 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 courses. Any appeal of a waiver decision based on previous course work must be made to the Associate Dean for Graduate Programs within the first semester of the program.

The Rider MAcc is designed to be completed in one year by the student who has met all the prerequisite requirements with previous coursework in business and plans to attend the program on a full-time basis. The following educational plan is provided as a sample only. Each student, with the guidance from the Graduate Academic Coordinator, will develop a personalized educational plan.

<table>
<thead>
<tr>
<th>Course</th>
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<th>Credits</th>
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<tbody>
<tr>
<td>Year 1</td>
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<tr>
<td><strong>Fall Semester</strong></td>
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</tr>
<tr>
<td>MACC 650</td>
<td>Seminar in Federal Taxes</td>
<td>3</td>
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</table>
**Courses and Descriptions**

**MACC 650 Seminar in Federal Taxes 3 Credits**
The course is designed (1) to expand a student’s tax research skills, (2) to examine tax compliance and basic planning concepts available to C corporations, S corporations, partnerships, gifts, estates, and trusts, (3) to explore the tax issues involved in the decision to select a particular form of business organization, (4) to provide an introduction to fundamental concepts of interstate, international, and New Jersey taxation, and (5) to expose the student to a variety of common tax returns, applicable to the above topics.

*Prerequisite(s): completion of ACC 410 Fundamentals of Federal Taxation.*

**MACC 652 Analysis of Accounting Data 3 Credits**
Employs appropriate information technology and analytical techniques to pursue data collection and analysis needs commonly faced by accounting professionals. Uses cases and projects to pursue such areas of decision concern as financial statement analysis, the evaluation of audit risk and selected additional topics. MACC 654 should be taken before this course.

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

**MACC 654 Issues in Financial Reporting 3 Credits**
Examines accounting theories and the development of a conceptual framework 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; this course applies to the Global Business concentration.*

**MACC 658 Governmental and Not-for-Profit Accounting 3 Credits**
This course provides an in-depth study of the concepts, objectives and practices 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 PMBA 8020 or Preliminary Accounting requirements.*

**MACC 662 Auditing Practice & Problems 3 Credits**
Examines issues involved in the decision to select a particular form of business organization. Integrates current management accounting literature with considerations on world class developments and strategic implications to the firm. 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 Cost Management or PMBA 8220 Strategic Accounting for Managers; this course applies to the Corporate Accounting for Managers concentration.*
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): MACC 663 and completion of the Preliminary Accounting Requirements; this course is required for the Forensic Accounting and Fraud & Forensic Accounting concentrations.

MACC 667 Business Valuations: Fundamentals, Techniques and Theory 3 Credits
A course in the 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 8240 or the Preliminary Accounting Requirements; this course applies to the Corporate Accounting for Managers, Forensic Accounting and Fraud & Forensic Accounting concentrations.

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 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
The 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.