ONLINE MASTER OF ACCOUNTANCY (OL MACC)

Program Overview
The Online Master of Accountancy (MAcc) is designed for working professionals with a background in accounting who seek advanced credentials and education for CPA or other professional licensures but want the flexibility and convenience of a totally online program. The Online MAcc program offers the same course work as the in-person MAcc program, with which it shares the prestigious AACSB Accounting accreditation, the international standard of excellence in accounting and business education. The accounting faculty who teach in the program publish research in top accounting publications and are actively involved in the professional community. Students in the Online MAcc may not take in-person classes on the Rider campus.

Curriculum Overview
The Online MAcc program enhances the knowledge and skills required of accounting professionals while meeting the educational requirements for CPA licensure.

Acceptance into the online program assumes that students have mastered the basic foundation of accounting and business courses at the undergraduate level. Students who do not have this background will need to complete the prerequisite courses before beginning the core of the MAcc program. The core of the MAcc is comprised of seven required courses which cover relevant topics and skills needed to be successful in the field of accounting. Those skills and knowledge include oral and written communication skills, ability to do in-depth research, knowledge of data analytics and the manipulation of accounting data. The MAcc also requires the completion of three electives, which include the courses for a concentration in forensic accounting, finance, information systems, sport management or business analytics. See the “Concentration (http://catalog.rider.edu/graduate/colleges-schools/business-administration/programs-certificates/concentrations-mba-macc-emba/)” section provided in this catalog. There is a required online orientation before a student can begin in the program.

Course work and connections with fellow students and faculty are facilitated through our user friendly technology platform. Students also have access to the MAcc resource center including webinars from leading accounting professionals on matters in the profession and CPA licensure.

Degree Offered
• Master of Accountancy

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Program website: Online MAcc (https://online.rider.edu/lpap-macc/?Access_Code=RDUMACC-SEO2&utm_campaign=RDUMACC-SEO2)
Associated Department: Business Administration

Related programs
• Master of Business Administration (http://catalog.rider.edu/graduate/colleges-schools/business-administration/programs-certificates/master-business-administration/)

Online MAcc Program Requirements
The Online MAcc program is designed for students who have completed an undergraduate accounting major or have completed a series of both business and accounting prerequisite courses as part of an undergraduate/graduate program or independently at a four year university. The program consists of 30 semester hours at the graduate level and is completed with students following a set course schedule so they may complete their program in as few as 21 months.

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<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>MACC 650</td>
<td>Seminar in Federal Taxes</td>
<td>3</td>
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<td>MACC 652</td>
<td>Analysis of Accounting Data</td>
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<td>MACC 654</td>
<td>Issues in Financial Reporting</td>
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<td>MACC 662</td>
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<td>MACC 664</td>
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<td>MACC 611</td>
<td>Professional Research and Communication</td>
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<tr>
<td>PMBA 8351</td>
<td>Business Analytics Fundamentals</td>
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<tr>
<td>or PMBA 8312</td>
<td>Business Intelligence Tech-Data Mining</td>
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Electives 9

Total Credits 30

The prerequisite for PMBA 8351 is PMBA 8051. Students who choose to take this class must either take PMBA 8051 or have it waived with previous coursework. If your previous coursework is outdated course work that does not meet the waiver requirements.

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

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

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

Business Foundation Requirements
4.5 credits (for students with a non-business undergraduate degree or outdated course work that does not meet the waiver requirements).
Accounting Foundation Requirements

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

MAcc and Online 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 took the equivalent course less than six years ago and received a grade of C or above.
- Student took the equivalent course more than six years ago and received a grade of C or above and utilizes the knowledge in their professional position on a regular basis, as determined by the Dean's Office.

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 courses. 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 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, cyber security, 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.

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 8491 Business Law 3 Credits
Considers in depth the law relating to the sale of goods, commercial paper, and secured transactions as promulgated by the Uniform Commercial Code. Explores warranties, guarantees, remedies, and product liability. Also considers the law of agency, partnerships and corporations. International dimensions of sales law and related topics are addressed. Students who have taken BUS 211 Commercial Law or BUS 214 Advanced Business Law cannot take this course. This elective is particularly appropriate for students in the MAcc program and in anticipation of CPA law requirement.
Prerequisite(s): BUS 210 Introduction to Law: Contracts or its equivalent at another college or university; requires completion of MBA pre-program courses.