

# 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

## Contact

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**Program website:** Online MAcc ([https://online.rider.edu/lpap-macc/?Access\\_Code=RDU-MAcc-SEO2&utm\\_campaign=RDU-MAcc-SEO2](https://online.rider.edu/lpap-macc/?Access_Code=RDU-MAcc-SEO2&utm_campaign=RDU-MAcc-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.

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	Issues in Managerial Accounting	3
or MAcc 655	Advanced Tax Compliance and Planning	
or MAcc 672	Information Technology Auditing	
MAcc 611	Professional Research and Communication	3
PMBA 8351	Business Analytics Fundamentals <sup>1</sup>	3
or PMBA 8312	Business Intelligence Tech-Data Mining	
<b>Electives</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.

## 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)

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>

## 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 655 Advanced Tax Compliance and Planning 3 Credits

This course is designed to prepare aspiring CPAs for the Uniform CPA Examination's Tax Compliance and Planning section. It covers three key areas: U.S. federal tax compliance for individuals and entities, with a specific emphasis on complex and nonroutine transactions; U.S. federal tax planning for individuals and entities, including evaluating tax implications, available alternatives, and business structures; and personal financial planning, focusing on strategies and opportunities relevant to individual tax returns. The course also includes the study of data and technology concepts to ensure the accuracy of source data and applied research using source materials such as the Internal Revenue Code and Treasury Regulations.

**Prerequisite(s):** ACC 410 and MACC 650.

**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 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 672 Information Technology Auditing 3 Credits**

Determines relevant audit procedures at all stages of the IT audit process (i.e., risk assessment, review of controls, test of controls, and substantive tests). Examines information systems to ensure an integrated security approach of both physical and logical information technology ("IT") controls. Plans and performs compliance tests for integrated security. Evaluates security risks, threats and attacks and develops appropriate tests to mitigate these risks. Understands prominent cybersecurity frameworks and emerging technology risks impacting the profession. Considers planning, performing, and reporting of SOC 1 and SOC 2 reports.

**Prerequisite(s):** ACC 320 or ACC 400 or [PMBA 8020 and PMBA 8210].

**PMBA 8020 Fundamentals of Accounting 3 Credits**

For those students having no previous knowledge of accounting. Subject is approached from the point of view of the user of accounting information rather than that of the accountant who supplies the information. Surveys mechanics of accounting as a means to an end, emphasizing accounting as a tool of management and the language of business. Problems and cases bring out the managerial implications of accounting.

**PMBA 8040 Basic Financial Principles 1.5 Credits**

The central unifying theme of this course is valuation. Valuation is the basis for decisions in all major areas of finance. This course begins with a discussion of basic concepts including time value of money and its application for valuation of stocks and bonds and analysis of risk and return. Further application of valuation for capital investment projects made by a firm is explored by introducing the techniques of capital budgeting.

**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.

**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.

**ACC 302 Cost Management 3 Credits**

This course focuses on firm strategy and the role managerial accounting information plays in the decision making process. Topics include the balanced scorecard, the value chain, product life cycles, target costing, theory of constraints, strategic pricing, management and control of quality cost systems, traditional and activity-based costing, cost control, standard costs and variances, and capital budgeting.

**Prerequisite(s):** ACC 220 with a minimum grade of C- and CIS 185 with a minimum grade of C-.

**ACC 310 Acct Theory & Concepts I 3 Credits**

This is the first upper-level course in a sequence in financial accounting courses. Topics include the conceptual framework, and standard setting process followed by application and evaluation of generally accepted accounting principles including content, and structure of financial statements, present value concepts, current assets, current liabilities, property, plant, and equipment, intangible assets and non-current liabilities are studied. An overview of comparable international financial reporting standards (IFRS) is also included.

**Prerequisite(s):** (ACC 210 with a minimum grade of C- and ACC 220 with a minimum grade of C-) or PMBA 8020 or VL10 with a score of WV).

**ACC 311 Accounting Theory & Concepts II 3 Credits**

This course is a continuation of ACC 310. Topics include long-term investments, stockholders' equity, earnings per share, interperiod income tax allocation, accounting changes, revenue recognition, pensions, leases and cash flow analysis. An overview of comparable international financial reporting standards (IFRS) is also included.

**Prerequisite(s):** ACC 310 with a minimum grade of C- or VL02 with a score of WV.

**ACC 400 Principles of Auditing 3 Credits**

This course provides an introduction to financial statement audits performed by certified public accountants. Topics include corporate governance, the audit environment, professional standards, audit methodology, and audit report preparation. The course also provides an overview of other types of assurance and non-assurance services provided by CPA firms.

**Prerequisite(s):** (ACC 310 with a minimum grade of C- or ACC 310P with a minimum grade of C-) or VL02 with a score of WV.

**ACC 405 Accounting Problems & Practice 3 Credits**

This course provides additional coverage of financial reporting issues and procedures. Topics include business combinations, consolidated financial statements, foreign currency translation, the effects of diversity across countries, disclosure and SEC reporting issues. Governmental and not-for-profit accounting standards are also covered.

**Prerequisite(s):** (ACC 311 with a minimum grade of C- or ACC 311P with a minimum grade of C- or VL03 with a score of WV).

**ACC 410 Fundamentals of Federal Taxation 3 Credits**

This course provides fundamental federal tax concepts applicable to individuals, partnerships, corporations, estates, and gifts. Topics are considered from a tax compliance and planning perspective. Preparation of individual and corporate tax returns is also included.

**Prerequisite(s):** ACC 311 with a minimum grade of C- or ACC 311P with a minimum grade of C- or VL03 with a score of WV.