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 an 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.

Curriculum Overview
The Online MAcc program enhances the knowledge and skills required of accounting professionals while meeting the educational requirements for CPA licensure. Students have the option to complete the program in one of two ways:

1. Cohort Program: The cohort program begins each fall and follows a prescribed course progression that finishes the MAcc in 16 months. This option provides the added benefits of no tuition increases while in the program and guaranteed placement in classes each semester.
2. Flexible Program: The flexible program allows you to come into the Online MAcc in fall, spring or summer and go at your own pace on a part-time basis. The benefit of this option is that it lets you tailor the program to fit with your life commitments.

Acceptance into the online program assumes that students have mastered the basic foundation of accounting at the undergraduate level. In addition to four required courses, the MAcc requires the completion of 6 electives, which include the courses for a concentration in forensic accounting as well as a CPA track. 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
- MAcc Master of Accountancy

Contact
Marge O’Reilly-Allen, Ph.D., CPA
Associate Professor and Chairperson
Sweigart Hall 350
609-895-5505
oreillyallen@rider.edu (oreillyallen@rider.edu)

Program website www.rider.edu/cba (http://www.rider.edu/cba)
Associated Department: Business Administration

Related programs
- Executive MBA (http://catalog.rider.edu/graduate/colleges-schools/business-administration/programs-certificates/executive-mba)
- 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 can be completed in either a structured, 16-month, cohort-based program with students following a set course schedule or on a flexible basis with students taking the online courses at their own pace.

For students who do not have an undergraduate degree in accounting or business the following courses must be taken prior to enrolling in the online MAcc.

Business Core Requirement Courses
- Macroeconomics and Microeconomics (6 Undergraduate Credits)
- Basic Financial Principles (3 Undergraduate Credits)
- General Accounting and Managerial Accounting (6 Undergraduate Credits)

Accounting Core Requirement Courses
- Intermediate Accounting I & II (6 Credits)
- Advanced Accounting (3 Credits)
- Cost Accounting (3 Credits)
- Federal Taxation (3 Credits)
- Auditing (3 Credits)

Business Writing Requirement
One objective of the MBA 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 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.

**MAcc and Online MAcc—Waiver of Courses**

A waiver of a course from the “Business Core Requirements” may be granted under the following conditions:

- The Preliminary Requirements (business core courses) may be waived if the student has graduated from an AACSB-accredited business program within five years prior to semester admitted, and the student achieved a “B” or better in the equivalent courses or sequence of courses.
- One or more Business Core Requirement courses may be waived if the student has achieved a “B” or better in an equivalent undergraduate course (at a four-year institution or graduate course [at an AACSB-accredited university]) within six years prior to the semester admitted.
- One or more Business Core Requirement courses may be waived based on a combination of education and work experience at the Associate Dean for Graduate Programs’ discretion.
- 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 any of the proficiency exams once. They will be offered on specified dates throughout the year. Students may not repeat any proficiency exams.

Waivers of courses for the “Accounting Core Requirements” may be granted as outlined in conditions 1 and 2, if the student receives a “C” or better for these courses. There are no waiver examinations for the “Accounting Core Requirements” for the MAcc program. When the MAcc “Accounting Core 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.

**Plan of Study for a Fall Start in the Online MAcc**

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<tr>
<th>Year 1</th>
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<tbody>
<tr>
<td><strong>Fall Semester</strong></td>
<td><strong>Credits</strong></td>
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<tr>
<td>MACC 650 Seminar in Federal Taxes</td>
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<tr>
<th>MACC 662</th>
<th>Auditing Practice &amp; Problems</th>
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<td><strong>3</strong></td>
<td>Semester Credit Hours</td>
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<td>PMBA 8491</td>
<td>Business Law</td>
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<td><strong>3</strong></td>
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<th><strong>Spring Semester</strong></th>
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<tr>
<td>MACC 654 Issues in Financial Reporting</td>
<td>3</td>
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<tr>
<td>MACC 665 Fraud Detection and Deterrence</td>
<td>3</td>
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<td><strong>6</strong></td>
<td>Semester Credit Hours</td>
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<th><strong>Summer Semester</strong></th>
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<tr>
<td>MACC 652 Analysis of Accounting Data</td>
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<td>MACC 664 Issues in Managerial Accounting</td>
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<tr>
<td>MACC 663 Fraud and Forensic Accounting</td>
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<td><strong>9</strong></td>
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<th><strong>Year 2</strong></th>
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<td>MACC 655 Internatl Dimensions of Acct</td>
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<td>MACC 667 Bus Val:fund, Tech &amp; Theories</td>
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<td>PMBA 8312 Business Intelligence Tech-Data Mining</td>
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<td><strong>6</strong></td>
<td>Semester Credit Hours</td>
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<td><strong>Total Credits</strong></td>
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**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 662 Auditing Practice & Problems 3 Credits
Uses cases to examine current auditing issues, including professional ethics, internal control, materiality and risk assessment. Students will complete a simulated audit from start to finish, including audit planning, fieldwork and preparation of an audit opinion.
Prerequisite(s): ACC 400 Principles of Auditing.

MACC 663 Fraud and Forensic Accounting 3 Credits
A course designed to provide 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): completion of the Preliminary Accounting Requirements; this course is required for the Forensic Accounting and Fraud & Forensic Accounting concentrations.

MACC 664 Issues in Managerial Accounting 3 Credits
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.

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; this course applies to the Entrepreneurship concentration.
Prerequisite(s): BUS 210 Introduction to Law: Contracts or its equivalent at another college or university; requires completion of MBA pre-program courses.