

ACCOUNTING

Program Overview

Rider's accounting program is designed to build professionals. The B.S.B.A. in accounting provides students with the skills and knowledge needed for careers with corporations, public accounting firms, and governmental organizations.

Accounting majors learn in the classroom, through co-op and internship positions, and through ongoing networking opportunities with accounting executives.

Student Learning Outcomes:

An accounting graduate will:

- demonstrate an ability to apply knowledge of fundamental U.S. accounting, auditing and tax techniques and standards to accounting problems;
- demonstrate effective oral communication and presentation skills;
- demonstrate effective written communication skills;
- demonstrate proficiency in the appropriate application of relevant information technology skills for professional tasks;
- demonstrate basic professional skills for problem-solving and critical thinking;
- demonstrate an ability to research accounting, auditing and tax issues;
- demonstrate an understanding of the importance of ethics in the accounting profession and the ability to apply ethical reasoning to accounting decision making.

Curriculum Overview

The B.S.B.A. accounting curriculum prepares students for a variety of career paths in the dynamic field of accounting. The curriculum emphasizes technical knowledge, professional development, written and oral communication, information technology, ethics and global perspectives.

The B.S.B.A. program has an active co-op and internship program in which students work in paid positions during the semester or summer and earn academic credit for the program. Both the co-op and internship can be completed within the four year program and often lead to full-time employment. The B.S.B.A. also offers a business forensic concentration.

Students who want to pursue **CPA certification** can meet the 150 hour requirement for CPA licensure by double majoring in the B.S.B.A. program or by continuing in the **4+1 Master of Accountancy (MAcc) program**.

Undergraduate accounting majors are encouraged to work closely with their advisor to select courses which will best address their career and certification plans. Students should consult the specific certification requirements of the state jurisdiction in which they plan to become certified and plan accordingly. To learn more about individual state requirements for CPA licensure see www.nasba.org/exams/cpaexam/

Master of Accountancy (4 + 1 MAcc Program)

The 4 +1 MAcc program is the fastest growing program in the Norm Brodsky College of Business. The MAcc prepares students for CPA licensure and allows for an area of specialization. Students may enter the

program directly from the B.S.B.A. program, and for students with overall and accounting GPA of 3.0, the GMAT requirement for admission is waived. The MAcc can be completed on either a full-time or part-time basis.

Accreditation Information

The accounting program is one of less than 3% of accounting programs worldwide to hold the prestigious AACSB business and accounting accreditation. The accounting faculty are committed to continuous improvement in curriculum, faculty and student preparation.

Degrees Offered

- B.S.B.A. in Accounting
- Master of Accountancy (fifth year program, 4+1)

Contact

Evelyn McDowell, PhD, CPA
Associate Professor and Chairperson
Sweigart Hall 329
609-895-5712
emcdowell@rider.edu

Department Website: (<http://www.rider.edu/academics/colleges-schools/college-business-administration/undergraduate-programs/accounting/>)
Accounting (<http://www.rider.edu/academics/colleges-schools/college-business-administration/undergraduate-programs/accounting/>)

Accreditation: Association to Advance Collegiate Schools of Business - Accounting and Business Accreditations (AACSB) (<http://www.aacsb.edu>)

Related Programs

- Business Administration (<http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/majors-minors-certificates/business-administration/>)
- Entrepreneurial Studies (<http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/majors-minors-certificates/entrepreneurial-studies/>)
- Finance (<http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/majors-minors-certificates/finance/>)
- Fraud and Business Forensic Concentration (<http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/majors-minors-certificates/fraud-business-forensics-concentration/>)
- International Business (<http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/majors-minors-certificates/international-business/>)
- Management and Leadership (<http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/majors-minors-certificates/management-leadership/>)
- Master of Accountancy (<http://catalog.rider.edu/graduate/colleges-schools/business-administration/programs-certificates/master-accountancy/>)

Major Requirements

(27 credits)

Code	Title	Credits
Business Core		
See Business Core Requirements (http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/core-requirements/)		
Major Requirements		
ACC 302	Cost Management	3
ACC 310 & ACC 311	Acct Theory & Concepts I and Accounting Theory & Concepts II	6
ACC 320	Accounting Info Systems	3
ACC 400	Principles of Auditing	3
ACC 405	Accounting Problems & Practice	3
ACC 410	Fundamentals of Federal Taxation	3
BUS 210	Intro to Law: Contracts	3
FIN 308	International Finance	3
Total Credits		27

Students who plan to take the CPA exam may, with the Department Chair's permission, take MACC 658 Governmental and Not-for-Profit Accounting during their senior year. These credits may be used to fulfill the 120 undergraduate credit requirement. Students who are not entering into the MAcc but plan on taking the CPA test are allowed to take MACC 658 as part of the undergraduate program. The student will need to have an overall and accounting GPA of 3.3.

Students desiring to become certified public accountants (CPAs) will be required to have 120 credit hours of education to take the CPA exam and have completed 150 credit hours of education for licensure. Rider accounting majors may graduate after four years (120 credit hours) or seek to achieve the additional credit hours directly through admission to the Master of Accountancy (MACC) program at the University. It is possible to apply to the MACC program at Rider after completion of 90 credit hours. (Please consult the Rider University Graduate Academic Catalog for details on the MACC program (<http://catalog.rider.edu/graduate/colleges-schools/business-administration/programs-certificates/master-accountancy/>.) Undergraduate accounting majors are encouraged to work closely with their advisor to select courses that will best address their career and certification plans. Students should consult the specific certification requirements of the state jurisdiction in which they plan to become certified and plan accordingly.

Students majoring in accounting must receive a grade of at least "C-" in a prerequisite course for any advanced course in accounting, and must have a cumulative average of at least 2.0 in the major.

4 Year Academic Plan of Study

The following educational plan is provided as a sample only. Rider students who do not declare a major during their freshman year; who are in a Continuing Education Program; who change their major; or who transfer to Rider may follow a different plan to ensure a timely graduation. Each student, with guidance from their academic advisor, will develop a personalized educational plan.

Course	Title	Credits
Year 1		
Fall Semester		
ACC 210	Introduction to Accounting	3
CIS 185	Information Systems Essentials ³	3
CMP 120	Seminar in Writing and Rhetoric	3

ECO 200	Principles of Macroeconomics	3
MSD 105	Quantitative Methods for Business ⁴	3
Semester Credit Hours		15

Spring Semester

ACC 220	Managerial Uses of Accounting	3
CBA 110	Business in Action ³	3
CMP 125	Seminar in Writing and Research	3
ECO 201	Principles of Microeconomics	3
MSD 205	Business Statistics	3
Semester Credit Hours		15

Year 2

Fall Semester

ACC 302	Cost Management	3
BDA 201	Introduction to Business Analytics	3
COM 290	Professional/Strategic Speech	3
MGT 201	Fund Management & Org Behavior	3
MKT 200	Marketing Principles	3
Semester Credit Hours		15

Spring Semester

ACC 320	Accounting Info Systems	3
CBA 212	Business Communications	3
CBA 236	Career Planning	3
FIN 220	Introduction to Finance	3
Liberal Arts Elective ¹		3
Semester Credit Hours		15

Year 3

Fall Semester

ACC 310	Acct Theory & Concepts I	3
BUS 300	The Legal and Ethical Environment of Business	3
CIS 385 or GSC 385	Management Information Systems or Management Information Systems for Global Supply Chain Management	3
Leadership Elective ²		3
Free Elective		3
Semester Credit Hours		15

Spring Semester

ACC 311	Accounting Theory & Concepts II	3
BUS 210	Intro to Law: Contracts	3
FIN 308	International Finance (International Business)	3
MSD 301	Operations Management	3
Liberal Arts Elective ¹		3
Semester Credit Hours		15

Year 4

Fall Semester

ACC 405	Accounting Problems & Practice	3
ACC 410	Fundamentals of Federal Taxation	3
Liberal Arts Elective ¹		3
Free Elective		3
Free Elective		3
Semester Credit Hours		15

Spring Semester

ACC 400	Principles of Auditing	3
---------	------------------------	---

BUS 400	Strategic Management and Policy	3
	International Business Elective	3
	Liberal Arts Elective ¹	3
	Free Elective	3
Semester Credit Hours		15
Total Credit Hours for Graduation		120

¹ Students must take four Liberal Arts Electives; 3 credits must be in Natural Science, 3 credits must be in Social Science, 3 credits must be in Humanities, and 3 credits can be any course offered by the College of Liberal Arts and Sciences.

² Choose from LDP 398 The Co-op Experience Seminar, LDP 200 Foundations of Leadership, LDP 220 Service Learning Through Minding Our Bus, MGT 355 Team Management, or MGT 363 Management Skills. Students taking ACC 399 The Co-Operative Experience are required to take LDP 398 The Co-op Experience Seminar during the co-op semester.

³ CIS 185 Information Systems Essentials and CBA 110 Introduction to Business can be taken in the Fall or Spring of Year 1.

⁴ Students may be required to take MSD 104 Intro to Quantitative Methods based on placement. MSD 104 counts as a 3-credit Free Elective.

NOTES

- **Business Fraud and Forensic Concentration:** Students should take ACC 325 Fraud Examination and Business Forensics in the spring of sophomore year, ACC 321 Internal Auditing in the fall of junior year, and ACC 450 Business Forensic Application in the spring of senior year.
- **CPA Licensure Requirements for Students Not Entering the MAcc:** Students should also work with their academic advisor to plan the additional 30 credits.
- Students are required to take **FIN 308 International Finance** as one of the required International Business **Electives, as well as BUS 210 Intro to Law: Contracts.**
- Students are strongly suggested to complete a credit-bearing experiential course (e.g., Internship, Co-op, Study Tour, study abroad, ENT 448 Seminar in Small Business Consulting, ECO 450 Seminar in Economic Research).
- Students working co-op positions in the spring of their third year will substitute ACC 399 (6 credits of free electives) for MSD 301 and one liberal arts elective. MSD 301 and the liberal arts elective must be taken in another semester.

3 Year Academic Plan of Study

The following educational plan is provided as a sample only. Rider students who do not declare a major during their freshman year; who are in a Continuing Education Program; who change their major; or who transfer to Rider may follow a different plan to ensure a timely graduation. Each student, with guidance from their academic advisor, will develop a personalized educational plan.

Course	Title	Credits
Year 1		
Fall Semester		
ACC 210	Introduction to Accounting	3
CIS 185	Information Systems Essentials	3
CMP 120	Seminar in Writing and Rhetoric	3

ECO 200	Principles of Macroeconomics	3
MSD 105	Quantitative Methods for Business ²	3
Semester Credit Hours		15

JTerm

Liberal Arts Elective ¹		3
Semester Credit Hours		3

Spring Semester

ACC 220	Managerial Uses of Accounting	3
CBA 110	Business in Action	3
CMP 125	Seminar in Writing and Research	3
ECO 201	Principles of Microeconomics	3
MSD 205	Business Statistics	3
Semester Credit Hours		15

Summer Semester

MKT 200	Marketing Principles	3
Liberal Arts Elective ¹		3
Semester Credit Hours		6

Year 2

Fall Semester

ACC 302	Cost Management	3
ACC 310	Acct Theory & Concepts I	3
BDA 201	Introduction to Business Analytics	3
CBA 236	Career Planning	3
FIN 220	Introduction to Finance	3
MGT 201	Fund Management & Org Behavior	3
Semester Credit Hours		18

JTerm

Free Elective		3
Semester Credit Hours		3

Spring Semester

ACC 311	Accounting Theory & Concepts II	3
ACC 320	Accounting Info Systems	3
CBA 212	Business Communications	3
COM 290	Professional/Strategic Speech	3
FIN 308	International Finance (International Business)	3
Leadership Elective		3
Semester Credit Hours		18

Summer Semester

BUS 210	Intro to Law: Contracts	3
MSD 301	Operations Management	3
Semester Credit Hours		6

Year 3

Fall Semester

ACC 405	Accounting Problems & Practice	3
ACC 410	Fundamentals of Federal Taxation	3
BUS 300	The Legal and Ethical Environment of Business	3
CIS 385	Management Information Systems	3
Liberal Arts Elective ¹		3
Free Elective		3
Semester Credit Hours		18

JTerm		
Free Elective		3
Semester Credit Hours		3
Spring Semester		
ACC 400	Principles of Auditing	3
BUS 400	Strategic Management and Policy	3
International Business Elective		3
Liberal Arts Elective ¹		3
Free Elective		3
Semester Credit Hours		15
Total Credit Hours for Graduation		120

¹ Students must take four Liberal Arts Electives; 3 credits must be in Natural Science, 3 credits must be in Social Science, 3 credits must be in Humanities, and 3 credits can be any course offered by the College of Arts and Sciences.

² Students may be required to take MSD 104 Intro to Quantitative Methods based on placement. MSD 104 counts as a 3-credit Free Elective.

NOTES

- The above plan assumes no AP or other credits were transferred into Rider University.
- Students are required to take 6 credits of International Business Electives. One of the courses must be FIN 308 International Finance.
- Business Honors students will have a different sequence.
- For the Leadership Elective, choose from LDP 200 Foundations of Leadership, LDP 220 Service Learning Through Minding Our Bus, LDP 398 The Co-op Experience Seminar, MGT 355 Team Management, or MGT 363 Management Skills.
- It is strongly suggested that students complete a credit-bearing experiential course (e.g., internship, co-op, study tour, study abroad, ENT 448 Small Business Consulting Sem, ECO 450 Seminar in Economic Research).
- Students are required to take FIN 308 International Finance as one of the required International Business Electives, as well as BUS 210 Intro to Law: Contracts.

Courses and Descriptions

ACC 210 Introduction to Accounting 3 Credits

This course provides an introduction to basic principles and methods of accounting essential to preparation, understanding and interpretation of financial statements. Topics include accounting for merchandising concerns, current assets, long-term assets, liabilities and equity accounts. A brief overview of internal control is also covered.

ACC 220 Managerial Uses of Accounting 3 Credits

This course provides an introduction to the use of accounting information in managerial decision-making. Topics include cost behavior, cost classifications, and problem-solving functions of accounting as they pertain to planning, control, evaluation of performance, special decisions, and budgeting. The interpretation of published financial statements and the statement of cash flow are also covered.

Prerequisite(s): ACC 210.

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.

Prerequisites: ACC 310 with a minimum grade of C- or VL02 with a score of WV.

ACC 320 Accounting Info Systems 3 Credits

This course provides an introduction to accounting information systems and enterprise-wide, process-focused information systems. Topics include quality of data for decision usefulness, internal control concepts and documentation tools, and database theory and applications.

Prerequisite(s): ACC 220 and CIS 185.

ACC 321 Internal Auditing 3 Credits

This course provides an introduction to the internal audit profession, including understanding the nature and activities associated with the internal audit process. Topics include: international auditing standards, risk assessment including internal control system evaluation, business processes, and the relationship of management and employee fraud to the internal audit process.

Prerequisite(s): ACC 220.

ACC 325 Fraud Examination and Business Forensics 3 Credits

This course provides an introduction to the prevalence of fraud in all forms of business, including the many methods used by employees and managers to perpetrate fraud. Topics include: the motivation of individuals to commit fraud, various types of fraud schemes perpetrated in the workplace, as well as the various tools and techniques that are used to investigate, detect and prevent fraud.

Prerequisite(s): ACC 210.

ACC 399 The Co-Operative Experience 6 Credits

This course provides the student with a semester long supervised employment with participating companies. Students are evaluated periodically by senior staff members of the participating firms and required to complete a work journal, self-assessment and reflection paper. Eligible students include junior and senior accounting majors with a minimum GPA of 3.0 in accounting coursework. Co-op credits can be applied toward business or free elective requirements. Grading is on a pass/fail basis.

Prerequisite(s): ACC 210, ACC 220, and ACC 310 and permission of department chairperson.

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 406 Integrative Professional Capstone 3 Credits

This course provides an integrative experience that applies financial statement and data analysis tools to a variety of accounting settings. Topics include issues of ethics and professionalism and linkages between accounting methods and company policy, equity valuation, bond ratings and other decision areas.

Prerequisite(s): ACC 405 or permission of department chairperson.

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.

ACC 410P Fund of Federal Taxation - PM 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 or ACC 311P. Restricted to students in the MAcc program.

ACC 450 Business Forensic Application 3 Credits

This course provides an opportunity to perform complex investigative cases and analyses, thus demonstrating mastery of the knowledge and skills required to be effective forensic professionals. The course covers how to manage and present digital and technical evidence gathered for forensic litigation cases, including the ability to be an expert witness in court.

Prerequisite(s): ACC 325 and ACC 321.

ACC 490 Independent Research and Study 3-4 Credits

Topic to be approved by professor and department chairperson. Available to juniors and seniors.

ACC 491 Accounting Internship 3 Credits

This course provides the student with approximately two months of supervised employment with participating companies. Students are evaluated periodically by senior staff members of the participating firms and are required to complete a term paper. Eligible students include junior and senior accounting majors with a minimum GPA of 3.0 in accounting coursework. Upon completion of course, a letter grade will be awarded.

Prerequisite(s): Permission of department chairperson.

BUS 210 Intro to Law: Contracts 3 Credits

An introduction to the origin of current law, with emphasis on the development of business law, students are exposed to legal terminology and acquainted with the system of application of rules of law to actual situations. The laws of contracts, particularly common-law developments, are considered in great detail.

FIN 308 International Finance 3 Credits

Financial management in the international environment. Topics include balance of payments, foreign exchange markets, arbitrage, hedging of currency risk, country risk management, and the evaluation of foreign investment opportunities.

Prerequisite(s): FIN 220.