

# ACCOUNTING

## Program Overview

Rider's accounting programs are designed to build professionals. The BSBA 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, during co-op and internship positions and through ongoing networking opportunities with accounting executives.

## Curriculum Overview

The curriculum emphasizes technical knowledge, professional development, written and oral communication, information technology, ethics and global perspectives.

The BSBA full time 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 BSBA 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 BSBA program or by continuing in the **4+1 Master of Accountancy (MAcc) program**. There is a CPA track in the 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](http://www.nasba.org). (<https://nasba.org>)

## Master of Accountancy (4 + 1 MAcc Program)

The 4 +1 MAcc allows students to meet educational requirements for CPA licensure and, because there are four required courses, students can customize their MAcc to include an area of specialization as well as a CPA track. Students may enter the program directly from the BSBA program and, for students with overall and accounting GPA of 3.3, 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 4% of accounting programs worldwide to hold the prestigious AACSB business and accounting accreditation. The accounting faculty is committed to continuous improvement in curriculum, faculty and student preparation.

## Degrees Offered

- B.S.B.A. in Accounting
- Master of Accountancy (fifth-year program)

## Contact

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**Program Website:** Accounting (<http://www.rider.edu/accounting>)

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

## Related Programs

- Business Administration (<http://catalog.rider.edu/undergraduate/colleges-schools/continuing-studies/bachelors-degree-programs/bs-business-administration>)
- Business Economics (<http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/majors-minors-certificates/economics>)
- Entrepreneurial Studies (<http://catalog.rider.edu/undergraduate/colleges-schools/continuing-studies/bachelors-degree-programs/entrepreneurial-studies>)
- Finance (<http://catalog.rider.edu/undergraduate/colleges-schools/continuing-studies/bachelors-degree-programs/finance>)
- Fraud and Forensic Programs (<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/continuing-studies/bachelors-degree-programs/management-leadership>)
- Master of Accountancy (<http://catalog.rider.edu/graduate/colleges-schools/business-administration/programs-certificates/master-accountancy>)

## Accounting Major Requirements

(120 credits)

| Code                      | Title  | Credits |
|---------------------------|--|---------|
| <b>Core Requirements</b>  |  |         |
|                           | See Business Core Requirements ( <a href="http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/core-requirements">http://catalog.rider.edu/undergraduate/colleges-schools/business-administration/core-requirements</a> ) | 93      |
| <b>Major Requirements</b> |  |         |
| ACC 302                   | Cost Management  | 3       |
| ACC 310 & ACC 311         | Acct Theory & Concepts I and Acct Theory & Concepts II   | 6       |
| ACC 320                   | Accounting Info Systems  | 3       |
| ACC 400                   | Principles of Auditing   | 3       |
| ACC 405                   | Acct Problems & Practice   | 3       |
| ACC 410                   | Fund of Federal Taxation   | 3       |
| BUS 210                   | Intro to Law: Contracts  | 3       |
| FIN 308                   | International Finance  | 3       |
| Total Credits             |  | 120     |

Students who are accepted into the MAcc program after 90 credit hours may substitute a required graduate accounting course for ACC 406. Students who do not take ACC 406 must take an additional free

elective in order to meet the 120 required credits at the baccalaureate level. Students who plan to take the CPA track in the MAcc must take MAcc 658, Governmental and Not-for-Profit Accounting in place of ACC 406; for these students, MAcc 658 may also be used to fulfill the 120 undergraduate credit requirement.

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.) 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.

## 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 and CIS 185.

### 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 and ACC 220.

### ACC 311 Acct 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.

### 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 310.

### 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 is designed to introduce students to the prevalence of fraud and fraudulent financial reporting in all forms of business, including the many methods used by employees and managers to perpetrate fraud. Topics will 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 335 Small Business Taxation 3 Credits

This course provides an understanding of the key tax issues faced by small businesses and their business implications. It also familiarizes prospective business owners with various tax filing requirements so that they can use the expertise of tax professionals more effectively.

**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 302 and ACC 311.

**ACC 405 Acct 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 302 and ACC 311.

**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 Fund 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.

**ACC 450 Business Forensic Application 3 Credits**

This course is designed so that students to integrate various business disciplines 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 honors 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.