

POST-BACCALAUREATE ACCOUNTING CERTIFICATE

Curriculum Overview

The Post Baccalaureate Accounting Certificate consists of 21 to 27 credits in undergraduate and graduate accounting classes that provide individuals who already have their undergraduate degree the opportunity to develop practical knowledge and skills in the field of accounting so they can pursue a new career path or add to their business education and credentials.

To be admitted to the Post Baccalaureate Accounting Certificate Program, students must meet the following requirement:

- Completion of at least a bachelor's degree or equivalent from an accredited institution of higher learning with a GPA of 3.0 or better.

Certificate Offered

- Certificate in Accounting

Contact

Dean's Office

Graduate Programs
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Post-Baccalaureate Accounting Certificate Requirements

Select one of the following tracks within the certificate:

CPA Track (p. 1)

Professional Accounting Track (p. 1)

Certificate Completion Requirements (p. 1)

CPA Track

(21-30 credits)

Code	Title	Credits
Required Courses		
PMBA 8020	Fundamentals of Accounting ¹	3
ACC 302P	Cost Management	3
ACC 310P	Acct Theory & Concepts I	3
ACC 311P	Acct Theory & Concepts II	3
ACC 400P	Principles of Auditing	3
ACC 405P	Accounting Problems & Practice - PM	3
ACC 410P	Fund of Federal Taxation - PM	3
Select up to four of the following courses to meet CPA Exam requirements: ²		3-12
MACC 658	Governmental and Not-for-Profit Accounting	
MACC 662	Auditing Practice & Problems	
MACC 664	Issues in Managerial Accounting	
MACC 654	Issues in Financial Reporting	

PMBA 8491	Business Law	
Total Credits ¹		21-30

- ¹ PMBA 8020 may be waived based on undergraduate work in accounting that meets grade and age-of-coursework requirements.
- ² CPA exam eligibility requirements differ based on the state in which the individual is seeking certification. Most states require a minimum number of 24 credits in accounting. The number of elective classes a student will need to take in the certificate will depend on the relevant state requirements.

Professional Accounting Certificate

(21 - 27 credits)

Code	Title	Credits
PMBA 8020	Fundamentals of Accounting ¹	3
ACC 302P	Cost Management	3
ACC 310P	Acct Theory & Concepts I	3
ACC 311P	Acct Theory & Concepts II	3
ACC 400P	Principles of Auditing	3
ACC 405P	Accounting Problems & Practice - PM	3
ACC 410P	Fund of Federal Taxation - PM	3
MACC 611	Professional Research and Communication	3
MACC 670	Accounting Internship (Optional)	3
Total Credits: ¹		21-27

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PMBA 8020 may be waived based on undergraduate work in accounting that meets grade and age-of-coursework requirements.

Certificate Completion Requirements

To complete the Post Baccalaureate Accounting Certificate Program, students must meet the following requirements:

- Overall GPA of 3.0 in the Post Baccalaureate Accounting Certificate Program;
- Cannot have any grades below a "C".

Courses and Descriptions

ACC 302P 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): PMBA 8020 or PMBA 8020 waiver. This course is restricted to students in the MAcc program.

ACC 310P 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): PMBA 8020. This course is restricted to students in the MAcc program.

ACC 311P 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 or ACC 310-P. Restricted to students in the MAcc program.

ACC 400P 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 or ACC 310P. Restricted to students in the MAcc.

ACC 405P Accounting Problems & Practice - PM 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 or ACC 311P. Restricted to students in the MAcc program.

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.

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 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 658 Governmental and Not-for-Profit Accounting 3 Credits

This course provides an in-depth study of the concepts, objectives and techniques of the evolving field of accounting for nonprofit institutions and organizations. Areas emphasized include municipal and state governmental units, hospitals, colleges and universities and service organizations. Problems, cases and selected readings are employed.

Prerequisite(s): completion of 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, 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 670 Accounting Internship 3 Credits

This course provides on-site experiential learning through supervised employment with a participating company. Students will be reviewed periodically by senior staff. Academic assignments, including a formal report, will be developed in conjunction with a faculty member. Permission of the instructor is required.

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 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.