

BELLARMINE UNIVERSITY  
IN VERITATIS AMORE

W. FIELDING RUBEL SCHOOL OF BUSINESS

# Post-Baccalaureate Accounting Certificate Program

Accounting is one of the most popular majors at Bellarmine University. Our graduates are well prepared for professional accounting careers with Certified Public Accounting (CPA) firms, major corporations, and government or non-profit agencies. All of the “Big 4” international CPA firms, several regional firms, and all large local CPA firms in the Louisville area interview on campus and hire Bellarmine students. Many large Louisville, national and international businesses also interview on campus or request résumés. Many Bellarmine students obtain positions and acquire business experiences through paid internships before program completion.

The W. Fielding Rubel School of Business at Bellarmine University is accredited by AACSB International (Association to Advance Collegiate Schools of Business), which places it among the elite business schools in the nation. Bellarmine is the first and only private university in Kentucky to achieve AACSB accreditation. The Rubel School is also listed as one of *Princeton Review’s* “295 Best Business Schools.”

The Bellarmine Post-Baccalaureate Accounting Certificate Program is designed to help graduates of bachelor’s programs complete Kentucky state requirements for eligibility to take the CPA examination as quickly as possible without impairing the quality of education. The program can usually be modified to meet the requirements of other states to take the CPA examination. A student with an undergraduate degree in business will typically need to complete 8 courses (24 credit hours) to be awarded the certificate in 4 semesters. A student with an undergraduate degree in a non-business field will typically need to complete 13 courses (39 credit hours) to be awarded the certificate in 6 semesters. Students can complete the program in as few as three semesters. Both day and evening classes are available. There are no general education or incidental courses in the program.

## PROGRAM ADMISSION REQUIREMENTS

- A completed graduate application at: [www.bellarmino.edu/gradapp](http://www.bellarmino.edu/gradapp).
- A bachelor’s degree from an accredited college or university in a discipline other than accounting.
- Submit \$40 application fee (unless Bellarmine University alumni/a)
- Final official transcript(s) from each college or university attended should be mailed to the Office of Graduate Admission and should not be marked “Issued to Student.” If any transcript(s) or undergraduate degree(s) is from an international institution, you must provide an official copy to be evaluated by the Bellarmine International Programs Office. The Office of Graduate Admission reserves the right to request a certified copy of the original transcript(s).
- Personal interview may be required.
- Provide one letter of recommendation from a faculty member and/or supervisor who knows you.
- Submit a type written response to the essay question listed on the application.

## **INTERNATIONAL APPLICANTS**

**Please complete the items under Procedure for Admission and submit the following:**

Language Proficiency. All students are expected to have appropriate English-language proficiency to be admitted to the university. The language proficiency is required to ensure students are adequately prepared and well positioned to succeed.

Financial Affidavit. All applicants must provide a financial affidavit certifying the ability to fund the cost of attending Bellarmine University for one academic year. Figures must be expressed in United States currency.

## **PROGRAM REQUIREMENTS**

- Completion of these six required courses totaling eighteen credits: ACCT 101, 102, 211, 212, 313, 418.
- Nine credits selected from other accounting courses.
- Twelve additional credits selected from business-related subjects, including business, finance, marketing, management, economics, computers, statistics, or accounting.
- For all certificate students, a minimum of twenty-one credit hours must be completed at Bellarmine.

## **CONTACT INFORMATION**

To learn more about the program, please feel welcome to contact the Assistant Dean of the Rubel School of Business, Dr. Richard Schrader. You may reach him at 502.272.8443 or [rschrader@bellarmine.edu](mailto:rschrader@bellarmine.edu).

## **TUITION, FINANCIAL AID, & THE CPA**

Students in this program are charged tuition on a per credit hour basis. The current tuition for the 2015-16 academic year is \$580 per credit hour for both full and part-time students taking accounting courses.

### **Financial Aid**

- In addition to company tuition reimbursement plans and private bank loans, students are eligible for federal Stafford loans, both subsidized and unsubsidized after completing the Free Application for Federal Student Aid (FAFSA).
- Bellarmine's school code is 001954.

### **Kentucky CPA Exam Requirements**

- If you passed the Uniform CPA Examination as a Kentucky candidate, obtained 150 college semester hours, and completed 1 year of experience in an accounting or auditing position in public practice, academia, industry or government that can be verified by an actively licensed CPA of any state, you may apply for a Kentucky license.
- A year of experience is defined as 2000 hours in a period of not less than 12 months earned after the awarding of a baccalaureate degree.
- A certificate of experience may be submitted for more than one employment situation to meet the 1-year of experience. The CPA verifying your experience must have an active practicing license, but does not have to be your supervisor.

## **POST-BACCALAUREATE ACCOUNTING CERTIFICATE PROGRAM**

Students who have previously completed a baccalaureate degree, in any field other than accounting, and wish to pursue professional careers in accounting will enter the Post-Baccalaureate Accounting Certificate Program. Students complete a minimum of thirty-nine credits and may receive credit for up to eighteen hours based on their undergraduate coursework in business and accounting. The certificate program may be completed in one to two years, depending on previous coursework. To sit for the CPA exam in Kentucky, total accounting semester hours must total 27, business related semester hours (including the accounting hours) must total 39, and total university semester hours must total 150.

## ACCOUNTING COURSE DESCRIPTIONS

### **ACCT 101 Principles of Financial Accounting (3)**

Designed for all business majors to present the essential core concepts of financial accounting and a complete overview of financial statement reporting. The focus is on introducing the principles and practices of financial information presentation, interpretation, and analysis. Financial reporting and analysis is approached from the perspective of the users of the information, both external and internal to the business enterprise.

### **ACCT 102 Principles of Managerial Accounting (3)**

Designed for all business majors to introduce managerial accounting concepts and tools for use in managerial decision-making. Basic managerial analysis and analytical decision skills are developed from the decision maker's point of view. The course focuses on the concepts of planning and control in decision making; manufacturing and cost accounting, control, and analysis; budgeting, planning, and variance analysis; and financial decision making including product pricing, asset acquisition, make or buy, and allocating scarce resource decisions. (Prerequisite ACCT 101)

### **ACCT 211 Financial Accounting I (3)**

Bellarmine's Financial Accounting courses (I–IV) are designed to prepare students for the financial reporting requirements accountants face in their professional career. These courses focus on the theoretical bases of Generally Accepted Accounting Principles. The reporting requirements of the Financial Accounting Standards Board are examined in depth. Financial Accounting I provides an overview of financial accounting theory, standards, and conceptual framework; the accounting model and accounting cycle; worksheets and the preparation and understanding of financial statements; present and future value concepts; and an in-depth examination of accounting for current assets and property, plant and equipment. (Prerequisite ACCT 102)

### **ACCT 212 Financial Accounting II (3)**

An in-depth examination of the accounting and disclosure requirements for: non-current assets; liabilities; deferred taxes; pensions and postretirement benefits; stockholders' equity; and earnings per share. It is recommended that Financial Accounting II be taken immediately following Financial Accounting I. (ACCT 211)

### **ACCT 215 Managerial Accounting (3)**

Designed to prepare students to make managerial decisions based on both accounting and non-accounting data. Topics include budgeting, standard costing, variance analysis, cost-volume-profit-relationships, and capital budgeting. Quantitative techniques are used to assist in the decision process. Cost allocation for both internal and external reporting purposes and cost behavior and control are also covered. Emphasis is placed

on accounting by nature of the process—job order costing, process costing, activity based costing—and by nature of the reporting—absorption costing and variable costing. (Prerequisite ACCT 102)

### **ACCT 313 Financial Accounting III (3)**

An in-depth examination of the accounting for leases; derivatives; accounting changes and error analysis; cash flows; full disclosure issues; foreign currency translation; and the formation, profit/loss distribution and dissolution of partnerships. (Prerequisite ACCT 211)

### **ACCT 317 Taxation I (3)**

An in-depth examination of the taxation of individuals; an introduction to the basic concepts underlying the taxation system, including its structure and administration; and an introduction to basic tax research sources and techniques. (Prerequisite ACCT 102)

### **ACCT 318 Taxation II (3)**

An in-depth examination of the taxation of corporations, flow-through entities, and tax-exempt entities, including the implications of multi-state corporate taxation; and an in-depth examination of the taxation principles and rules applied to estates and gifts. (Prerequisite ACCT 102)

### **ACCT 414 Financial Accounting IV (3)**

An in-depth examination of advanced accounting and governmental/not-for-profit topics. Financial areas include business combinations; consolidated financial statements; interim reporting; financial accounting and reporting for governmental entities; and financial accounting and reporting issues for not-for-profit organizations. (Prerequisite ACCT 211)

### **ACCT 418 Auditing (3)**

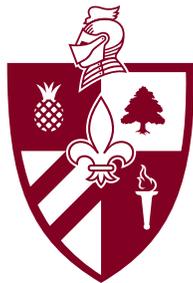
An in-depth examination of the attest function of accounting, including the ethics of auditing. Also includes the audit profession's responsibility for compilations and reviews, internal control, and compliance and operational audits. (Prerequisite ACCT 211)

### **ACCT 425 Advanced Accounting Issues (3)**

The accounting capstone course. Focuses on current issues of importance to the profession. To be taken in the student's senior year. (Prerequisite ACCT 212, 313, and senior standing)

### **ACCT 444 Public Accounting Internship (0)**

(Prerequisites: Obtain fulltime internship in a public accounting firm and permission of accounting department chair. Cannot be enrolled in any other courses during the semester the internship is being completed.)



**BELLARMINE  
UNIVERSITY**  
IN VERITATIS AMORE

2001 Newburg Road | Louisville, KY 40205 | [www.bellarmino.edu](http://www.bellarmino.edu)

6/3/15