

# ACCOUNTING, CERTIFICATE

## School of Business' Mission

The School of Business (LSB) is committed to La Salle University's principle that all knowledge is practical and empowering, filled with the ability to transform lives. By integrating liberal arts with professional studies, we strive to mold our students into future, results-driven business leaders. Our curriculum and faculty scholarship are predicated upon experiential and engaged learning with an emphasis on fostering curiosity, critical thinking, innovation, and social responsibility. LSB graduates will promote effective, accountable, and inclusive organizations that honor just and equitable practices with a global perspective.

## Program Description

The business certificate programs from La Salle University are specially designed to help students quickly build the career-advancing professional competencies that make you stand out to prospective employers. Our flexible academic calendar and multiple start dates per year allow students to continue working while pursuing professional goals. All courses are taught by respected faculty with industry connections and all credits earned through the graduate certificate program can be applied to a La Salle MBA degree.

La Salle University provides an innovative course structure that enables students to develop and strengthen the leadership skills and functional knowledge necessary for the advancement of their current careers and life goals. It is a platform where experienced people from diverse professional backgrounds come together to connect, collaborate and learn.

We offer courses in a flexible format, which provides working professionals with greater flexibility and convenience as they move through the program. We have developed a learning experience that leverages the latest teaching and learning technologies to deliver an environment to deepen our students' understanding of business and markets, and improve their decision making skills. With the Lasallian emphasis on the value and impact of personalized interactions among professors and classmates, our students are fully engaged in their education.

La Salle's graduate programs teach our students the application of the latest business and analytical thinking and facilitates the development of their professional and people-oriented skills. In the virtual classroom, our faculty stress the interaction of theoretical knowledge with practical experience and shared ideas. They also challenge our graduate students to maximize their "natural" resources for success. Our professors are committed to the Lasallian tradition of teaching, which means being accessible, focusing on the individual, and contributing to a sense of community.

La Salle understands the lifestyles of its graduate students and is committed to making sure it is as easy as possible to register for courses, meet with a professor or take a semester off, if necessary.

The School of Business and the Graduate Certificate Programs are accredited by the most prestigious worldwide business school accrediting organization AACSB International, the Association to Advance Collegiate Schools of Business.

## Mission

### School of Business' Mission

Experiential and engaged learning is at the heart of everything we do. We provide excellence in business education through the integration of current business concepts with diverse experiential learning opportunities. As a Catholic Lasallian university, we are committed to the principle that all knowledge is practical and empowering, filled with the capacity to transform lives. Anchored by a foundation which affirms the value of both liberal arts and professional studies, our students are prepared to lead engaged and fulfilling lives marked by a commitment to the common good.

### Graduate Business Certificate Program Mission

La Salle University's Graduate Business Certificate Programs enable students to develop and strengthen the leadership skills and functional knowledge necessary for the advancement of their current careers and life goals. It is a program where experienced people from diverse professional backgrounds come together to connect, collaborate and learn.

## Program Specific Information

Business education has been part of the La Salle curriculum since its founding in 1863. The School of Business, one of three schools in the University, was established in 1955, and its MBA program began in 1976.

As a business school in a Catholic, Lasallian University, students are taught fundamental business knowledge and skills within an ethical framework which emphasizes the primacy and value of human dignity.

## Accreditation

The Business School is accredited by the Association to Advance Collegiate Schools of Business (AACSB International) which establishes standards designed to ensure excellence. Less than 5 percent of the world's business schools are accredited by AACSB. As an AACSB-accredited business school, the Dean's office and faculty use continuous quality-improvement processes to ensure that the many offerings of the School of Business are of the highest quality.

## Admission Deadlines

The deadline to complete an application for admission consideration is 2 weeks prior to the start of that term. Applicants must have all documentation submitted two Friday's prior to the start of that particular term to be eligible for admission consideration for that term.

Contact the graduate business office if you have any questions at [gradbusiness@lasalle.edu](mailto:gradbusiness@lasalle.edu).

## Admission Requirements

**Students must have completed the Graduate Business Foundation Certificate to be eligible for the Accounting Certificate.**

The Graduate Admission Committee evaluates each applicant's interest, aptitude, professional experience and prior academic success to assess his/her potential for achievement in graduate business studies.

Before an applicant will be evaluated, he/she must submit the following information:

- Application (Online)
- Official transcripts from the college/university from which a bachelor's degree was earned, and, if applicable, Master's degree.

Applicants will be notified additional transcripts must be submitted for advising purposes.

- Test scores from the Graduate Management Admission Test (GMAT), or, with permission of the Director, the Graduate Record Examination (GRE). **Based on prior academic and/or professional success, the admission requirement to take the GMAT/GRE may be waived or deferred. Please see the section below "Waiver of GMAT or GRE".**
- Professional resume

## Waiver of GMAT or GRE Requirement

Applicants that have earned a master's degree or higher from a program accredited in its discipline will be waived from the GMAT or GRE exam requirement. Additionally, applicants with an undergraduate business degree from an AACSB-accredited program who have a minimum overall grade point average of 3.2 or above are not required to complete the GMAT or GRE exam for admission into the program.

The GMAT (or GRE) may be waived for additional applicants at the discretion of the Admission Committee upon reviewing an applicants overall profile.

The GMAT/GRE may be deferred and eventually waived if an applicant has graduated with a 3.0 GPA in any undergraduate discipline and has at least 2 years of business experience. These students are eligible to take up to 12 credits in the program. If the student achieves a B- or better in each course and an overall GPA of 3.3, the GMAT/GRE will be waived. Students that qualify for a GMAT waiver may not be eligible for financial aid loans until they are fully (regularly) accepted to the program.

## Admission Process

Students can begin the admissions process by completing an application on our website here (<https://www.lasalle.edu/apply-to-la-salle/>).

All documents should be sent to the following:

Office of Graduate Enrollment  
La Salle University- Box 826  
1900 W. Olney Avenue  
Philadelphia, PA 19141  
215.951.1100/ Fax 215.951.1462  
[grad@lasalle.edu](mailto:grad@lasalle.edu)

Because each applicant's background and profile is unique, the Admission Committee does not establish specific quantitative minimum requirements for admission; the admission committee's decisions are based on evaluating many factors to determine a student's potential for success in a graduate business program.

Please refer to the University's Nondiscrimination Policy in the General Reference section of this catalog. Admission is based solely upon an applicant's qualifications.

## Transfer of Credit

Course credit may not be transferred into graduate certificate programs.

## Certificate Earned

Accounting Certificate

## Required for Program Completion

- 4 Courses
- 12 Credits
- 3.0 GPA

## Program Goals

The Graduate Certificate program's goals are to deepen our student's business knowledge, develop their organizational and leadership skills, and sharpen their decision making.

- Strategic thinking through integrating discipline-specific business knowledge
- Leadership Skills
- Business-related oral and written communication skills
- Awareness of how the business environment influences decision-making
- Knowledge and skill concerning financial analysis, reporting, and markets

## Student Learning Outcomes

The Graduate Certificate program's learning goals are structured to advance our students skills and knowledge in the following areas:

### Strategic thinking through integrating discipline-specific business knowledge

- Demonstrate the ability to integrate business disciplines to achieve strategic objectives.
- Demonstrate the ability to identify and evaluate the usefulness of various competitive strategies (e.g., adaptive, market entry, positioning) that firms use within domestic and global markets.

### Leadership Skills

- Demonstrates the ability to identify and analyze current leadership style and the ability to develop and enhance leadership skills.
- Demonstrate the ability to work effectively and collaboratively in a team.

### Business-related oral and written communication skills

- Demonstrate the ability to prepare and deliver a professional presentation on a business issue.
- Demonstrate the ability to write a clear, concise, and well-organized professional presentation of a business issue.

### Awareness of how the business environment influences decision-making

- Demonstrate the ability to identify and analyze ethical and legal business dilemmas and the ability to recommend and defend appropriate solutions and strategies.
- Demonstrate an understanding of how cultural, economic, and political factors shape the management of global business.

### Knowledge and skill concerning financial analysis, reporting, and markets

- Demonstrate the ability to evaluate the financial position of for-profit organizations through the examination of financial information contained in balance sheets, income statements, cash flow statements, and footnotes, as well as information gathered from other sources (such as public filings, business news publications,

and websites) in order to enable stakeholders (management, shareholders, creditors, etc.) to understand a firm's progress in maximizing its value to stakeholders.

## Academic Standing and Graduation Requirements

All students in La Salle University's graduate business programs are required to maintain a cumulative scholastic average of 3.0, which translates to an overall G.P.A. equivalent to a B (a B- average is not sufficient). Students whose academic performance falls below this standard are subject to academic review by the Graduate Program Director, and may be required to withdraw from the program, revise their course of study or repeat specific classes.

Students with a cumulative grade point average below 3.0 are automatically in academic jeopardy whether or not they receive written notification of this status, and regardless of the number of credits earned. Students with a G.P.A. below 3.0 should consult with the Graduate Program Director ascertain any potential actions to improve academic success within the program.

To graduate from a Graduate Certificate Program at La Salle, students must:

- Have a minimum of a 3.0 G.P.A. overall within the program,
- Maintain a "C" or better in all the required courses, and
- Receive no more than two grades of "below" a B- in the MBA program.

Should students:

- Fail a course; they may retake the course by paying the current pertinent tuition. No more than two course retakes are allowed in the program.
- Complete all required courses, but fall below a 3.0 cumulative G.P.A. requirement, they will not be eligible to graduate. In this case, the students may retake up to two courses to improve their G.P.A. to a 3.0 or higher, as long as the total number of course retakes in the program does not exceed two courses.

In extraordinary circumstances, a student may be permitted to earn one additional "C" or retake one additional course at the Graduate Program Director's discretion, as long as all other graduation requirements are met.

## Transfer of Credit

Course credit may not be transferred into graduate certificate programs.

## Tuition and Fees

Students may find the tuition and fee schedule on the Financial Aid website (<https://www.lasalle.edu/financialaid/undergraduate-tuition-and-fees/>).

## Tuition Assistance

There are loan programs available for graduate students. Information about financial aid and the application forms may be obtained from Student Financial Services (<https://www.lasalle.edu/financialaid/>), La Salle University, Philadelphia, PA 19141 or by calling 215.951.1070.

## Academic Requirements

Students must complete 12 credits to complete the Graduate Accounting Certificate at La Salle University.

Students must complete 3 courses in Accounting, and one additional elective course. The elective course could be a 4th accounting course if the student choose. Or, they may select a course from another business track.

Code	Title	Credits
<b>Accounting Course Options</b>		
ACC 704	Financial Accounting Theory and Current Practices	3
ACC 731	Accounting Analytics	3
ACC 782	AIS, ERP, and Accounting Analytics	3
ACC 791	Decision-Making Mgt Acct	3
<b>Total Credits</b>		<b>12</b>

## Course Sequence

A student's course sequence and timing will be based upon the university's course schedules for each academic year. Upon acceptance to the program, students will receive a Model Roster with the course requirements and a recommended course sequence to complete their graduate certificate.

- It is recommended for students to take one course per term for those that are currently working full-time.
- Students must complete the Graduate Business Foundation Certificate before progressing in the Accounting Certificate program.

The online courses are offered in 8-week terms, five times per year. The terms begin in August, October, January, March, and May. New students can enroll in any of the five-starts.

We offer each accounting course in a fully online format while only some of the accounting courses are offered in an on campus format.

- ACC 704 is only offered fully online during the Fall I terms.
- ACC 731 is offered fully online and on campus during the Fall II terms.
- ACC 782 is offered fully online and on campus. This course is fully online during the Spring II terms and on campus during the Summer terms.
- ACC 791 is only offered fully online during the Summer terms.

*The course schedule listed above is subject to change each academic year.*

Automatic enrollment has been implemented for the graduate certificate programs. All registration is done by the graduate business office, and students will not have to register on their own. The graduate business office will follow the recommended course sequence provided at the time of acceptance.

## Course Descriptions

ACC 704 Financial Accounting Theory and Current Practices

This course emphasizes the perspective of preparers of financial statements covering financial statement preparation with an emphasis on the areas of financial accounting that are problematic, including revenue recognition, expense allocation, inventories, post-employment benefits, leases, and stock options. Prerequisite(s): MBA 691

#### ACC 731 Accounting Analytics

This course is built from the premise that technology has changed the role of the accountant. A heightened awareness of systems, technology, and data analysis is becoming increasingly required of individuals in the different accounting fields. Data has proliferated in business, and managers and accountants need to understand the implications for decision-making and tap into the data to provide better insights into a firm/client/customer/supplier, etc. This course is intended to provide students with an understanding of data analytic thinking and terminology as well as hands-on experience with data analytics tools and techniques. Students should leave this course with the skills necessary to translate accounting and business problems into actionable proposals that they can competently present to managers and data scientists. While there will be some use of tools in this course, the focus of this class is on concepts, not algorithms or statistical math. Prerequisite(s): MBA 691

#### ACC 782 AIS, ERP, and Accounting Analytics

This course offers an enhanced understanding of accounting information systems (AIS) through hands-on exercises and internal control analyses. This course provides experience in a comprehensive enterprise resource planning (ERP) system, namely SAP. Using traditional business transactions, students will experience the complexities of an ERP system, become familiar with the internal control problems specific to ERP systems, and understand the similarities to, and differences from, traditional accounting systems. It includes hands-on experience creating and analyzing transactions in SAP modules; assessing the modules' internal controls; and synthesizing current AIS/ERP issues, such as security and privacy, disaster recovery, block chain, cryptocurrencies, anti-fraud, and audit resources, control and audit systems, and XBRL. It also includes hands-on exercises in Lumira, a data visualization and accounting analytics application. Prerequisite(s): A grade of "B" or better in MBA 691 or equivalent"

#### ACC 791 Decision-Making Mgt Acct

This course in advanced managerial accounting focuses on commonly used accounting methods and techniques used in making business decisions. Topics covered are measurements of divisional performance, revenue and pricing decisions, production decisions, decisions concerning resource levels, and capital budgeting decisions. Students work with complex problems and cases on both an individual and group basis. Prerequisite: MBA 691

## Faculty

Interim Dean: Michael Moll, M.B.A.

Program Director: Nicole Blair, M.B.A., M.S.

Professors: Ambrose, Borkowski, Cooper, Fornaciari, Jiang, Tavana, Wentzel

Associate Professors: Chia, Kennedy, Lafond, Leaby, Pierce, Reardon, Szabat, Ugras

Assistant Professors: Adams, Bruce, Coyle, DiPietro, Dynan, Otto, Radetskiy, Varzгани

## Program Contact Information

Graduate Business Office  
Founders' Hall Room 233  
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(215) 438-6676

## Staff Contact Information

Nicole Blair, Director of Graduate Business Programs  
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If you have any questions regarding the Graduate Business Certificate programs, please contact: gradbusiness@lasalle.edu