

Bachelor of Business Administration in Accounting

124 credits

Program Description

The Bachelor of Business Administration in Accounting exposes students to vital knowledge and skills used in accounting positions. Students will identify various aspects of accounting, such as: accounting principles and theories, elements of intermediate accounting, advanced accounting, cost accounting, tax accounting, auditing, reporting procedures, state analysis, professional standards and ethics, accounting research and specific applications to for-profit companies, government and nonprofit public, among others.

Program Objectives

1. Apply the complete accounting cycle.
2. Analyze the information provided by accounting systems to facilitate decision-making.
3. Apply the fundamental principles defined in the conceptual framework of financial accounting, identifying their use in specific situations.
4. Register transactions or other events that economically affect an entity, whether governmental or private, with or without profit, applying the fundamental accounting theory and practice.
5. Use the existing principles, methods and procedures in different accounting areas: taxes, costs, planning, budget, legal aspects, consulting, audits, among others.
6. Contribute to the efficient functioning of organizations in economic and ethical terms to demonstrate in an organized way the productivity of available resources.
7. Apply the principles and standards that regulate accounting practice.
8. Identify and analyze information provided by accounting systems to facilitate decision making in a documented manner.
9. Prepare financial statements and accounting reports for internal and external users of the organization applying generally accepted accounting principles (GAAP).

Program sequence will be available at the time of enrollment.

The language of instruction and program delivery modality are subject to availability.

Notes:

1. **For the free elective, students must choose a sequential course in Accounting, Management or Information Systems.

Approved General Education Electives*		
Course	Title	Credits
SPAN 110	Elementary Spanish	3
REIL 101	Research and Information Literacy	3
BIOL 150	General Biology I	3
BIOL 151	General Biology II	3
COMM 205	Communication Theory	3
COMM 210	Legal and Ethical Aspects of Communications	3
HIDE 100	History of the Arts	3
HIDE 110	Representing Culture: Art & Artifact 1500-1850	3
HIST 273	History of the United States of America	3

Program Curriculum

QYLE 110 or FYIS 101	Attitude Development and University Adaptation or Induction Seminar to University Life	3
General Education Courses		
Course	Title	Credits
Pick 2 GE* OR	Pick two (2) of the Approved General Education Electives OR	
SPAN 101-102 or SPAN 103-104 or SPAN 105-106	Introduction to Spanish Language - Basic Level Introduction to Spanish Language - Intermediate Level Introduction to Spanish Language - Advanced Level	6
ENGL 150-250 OR	English Composition I and II OR	
ENGL 101-102 or ENGL 103-104 or ENGL 105-106	Introduction to English Language - Basic Level Introduction to English Language - Intermediate Level Introduction to English Language - Advanced Level	6
MATH 112	College Algebra	3
SOSC 101-102 OR SOSC 103 and PSYC 123	Introduction to Social Science I and II OR Introduction to Social Sciences (Compendium) AND General Psychology (Compendium)	6
SCIE 111-112	Integrated Science I and II	6
COIS 101	Introduction to Computers	3
HIST 101	Introduction to the Study of History	3
ENGL 340 OR	Research and Writing OR	3
SPAN 215	Writing and Composition	
COMM 140 OR	Effective Communication OR	3
ENGL 212	English Second Year Basic Level	
COMM 240 OR	Interpersonal Communication OR	3
ENGL 350	Conversational English	
HUMA 101-102	World Cultures I and II	6
		Total 48
Core / Professional Courses		
Course	Title	Credits
ACCO 111-112	Introduction to Accounting I and II	8
STAT 201	Introduction to Business Statistics	3
ECON 123	Introduction to Economics (Compendium)	3
ECON 325	Introduction to International Trade	3
ENMA 101	Introduction to Business Development	3
MANA 210	Management Theories	3
MANA 131	Human Relations in Trade	3
BUSI 204	Business Law	4
MARK 133	Principles of Marketing	3
FINA 202	Business Finance	3
QUME 250	Quantitative Methods	3
		Total 39
Major Courses		
Course	Title	Credits
ACCO 201	Intermediate Accounting I	4
ACCO 202	Intermediate Accounting II	4
ACCO 203	Cost Accounting	4
ACCO 205 or ACCO 320	Taxes of Puerto Rico Federal Income Tax	3
ACCO 304	Auditing	3
ACCO 308	Contemporary Accounting	3
ACCO 450	Advanced Accounting	4
		Total 25
Major Electives (Select two courses – 6 credits)		
Course	Title	Credits
ACCO 250	Computerized Accounting	3
ACCO 295	Managerial Accounting	3
ACCO 297	Funds and Government Accounting	3
ACCO 306	Accounting Information Systems	3
ACCO 402	Advanced Cost Accounting	3
FINA 301	Financial Statements Analysis	3
		Total 6
Free Elective Course		
**Select a course from Accounting, Information Systems or Management Sequential*		3
		Total 3
		Total credits 124