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.
- Analyze the information provided by accounting systems to facilitate decisionmaking.
- Apply the fundamental principles defined in the conceptual framework of financial accounting, identifying their use in specific situations.
- 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.
- Use the existing principles, methods and procedures in different accounting areas: taxes, costs, planning, budget, legal aspects, consulting, audits, among others.
- 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.
- 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:

 **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 110	Representing Culture: Art & Artifact 1500-1850	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	Attitude Development and University Adaptation or Induction	3
FYIS 101	Seminar to University Life	
General Education Course	Title	Credits
Pick 2 GE* OR	Pick two (2) of the Approved General Education Electives OR	Credits
TICK Z GE ON	rick two (2) of the Approved General Education Electives on	
SPAN 101-102 or	Introduction to Spanish Language - Basic Level	6
SPAN 103-104 or	Introduction to Spanish Language - Intermediate Level	-
SPAN 105-106	Introduction to Spanish Language - Advanced Level	
ENGL 150-250 OR	English Composition I and II OR	
ENGL 101-102 or	Introduction to English Language - Basic Level	6
ENGL 103-104 or	Introduction to English Language - Intermediate Level	
ENGL 105-106	Introduction to English Language - Advanced Level	
MATH 112	College Algebra	3
SOSC 101-102 OR	Introduction to Social Science I and II OR	
SOSC 103 and	Introduction to Social Sciences (Compendium) AND	6
PSYC 123	General Psychology (Compendium)	
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 / Professiona	l 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 123 ECON 325	Introduction to Economics (Compendium) Introduction to International Trade	3
ECON 325	Introduction to International Trade	3
ECON 325 ENMA 101	Introduction to International Trade Introduction to Business Development	3
ECON 325 ENMA 101 MANA 210	Introduction to International Trade Introduction to Business Development Management Theories	3 3 3
ECON 325 ENMA 101 MANA 210 MANA 131	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law	3 3 3 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade	3 3 3 4
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing	3 3 3 3 4 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance	3 3 3 4 3 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods	3 3 3 4 3 3 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods	3 3 3 4 3 3 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total	3 3 3 4 3 3 3 3 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I	3 3 3 4 3 3 3 3 3 9
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total	3 3 3 4 4 3 3 3 3 3 9
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II	3 3 3 4 3 3 3 3 3 3 9 Credits 4 4
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting	3 3 3 4 4 3 3 3 3 3 9 Credits 4
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico	3 3 3 4 3 3 3 3 3 3 9 Credits 4 4
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or ACCO 320	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax	3 3 3 4 3 3 3 3 3 9 Credits 4 4 4
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or ACCO 320 ACCO 304 ACCO 308	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting	3 3 3 4 3 3 3 3 3 9 Credits 4 4 4
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or ACCO 320 ACCO 304	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting	3 3 3 4 3 3 3 3 3 3 9 Credits 4 4 4 3 3 3 4
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or ACCO 320 ACCO 304 ACCO 304 ACCO 308 ACCO 450	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting Total	3 3 3 4 3 3 3 3 3 9 Credits 4 4 4 3 3 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or ACCO 320 ACCO 320 ACCO 304 ACCO 308 ACCO 450 Major Electives (S	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting Total Intermediate Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Total	3 3 3 4 3 3 3 3 3 3 9 Credits 4 4 4 3 3 3 3 4 4 2 5 4 4 2 5 6 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or ACCO 320 ACCO 304 ACCO 308 ACCO 450 Major Electives (S Course	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting Total Total	3 3 3 4 3 3 3 3 3 3 9 Credits 4 4 4 4 3 3 3 4 4 5 5 5 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or ACCO 320 ACCO 320 ACCO 304 ACCO 308 ACCO 450 Major Electives (S Course ACCO 250	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting Total Intermediate Accounting Taxes of Tueto Tax Auditing Contemporary Accounting Total Elect two courses – 6 credits) Title Computerized Accounting	3 3 3 4 3 3 3 3 3 9 Credits 4 4 4 2 5 Credits 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 203 ACCO 304 ACCO 304 ACCO 308 ACCO 450 Major Electives (S Course ACCO 250 ACCO 250 ACCO 250 ACCO 250 ACCO 250	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting Total elect two courses – 6 credits) Title Computerized Accounting Managerial Accounting	3 3 3 4 4 3 3 3 3 9 Credits 4 4 4 5 Credits 3 3 3 3 4 5 Credits
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 ACCO 304 ACCO 304 ACCO 308 ACCO 450 Major Electives (S Course ACCO 250 ACCO 250 ACCO 250 ACCO 250 ACCO 250 ACCO 250 ACCO 295 ACCO 297	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting Total elect two courses – 6 credits) Title Computerized Accounting Managerial Accounting Funds and Government Accounting	3 3 3 4 4 3 3 3 3 9 Credits 4 4 4 4 5 Credits 3 3 3 4 5 Credits 3 3 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 ACCO 304 ACCO 304 ACCO 308 ACCO 450 Major Electives (S Course ACCO 250 ACCO 250 ACCO 295 ACCO 297 ACCO 306	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting Title Computerized Accounting Managerial Accounting Funds and Government Accounting Funds and Government Accounting Accounting Information Systems	3 3 3 4 3 3 3 3 3 3 5 Credits 4 4 3 3 3 4 25 Credits 3 3 3 3 3 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or ACCO 320 ACCO 304 ACCO 308 ACCO 450 Major Electives (S Course ACCO 250 ACCO 250 ACCO 250 ACCO 295 ACCO 295 ACCO 295 ACCO 295 ACCO 295 ACCO 205 ACCO 205	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting Total Elect two courses – 6 credits) Title Computerized Accounting Managerial Accounting Funds and Government Accounting Accounting Information Systems Advanced Cost Accounting	3 3 3 4 3 3 3 3 3 3 9 Credits 4 4 4 3 3 3 3 4 25 Credits 3 3 3 3 3 3 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or ACCO 320 ACCO 304 ACCO 308 ACCO 450 Major Electives (S Course ACCO 250 ACCO 295 ACCO 297 ACCO 306	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting Total Elect two courses – 6 credits) Title Computerized Accounting Funds and Government Accounting Accounting Information Systems Advanced Cost Accounting Financial Statements Analysis	3 3 3 4 3 3 3 3 3 9 Credits 4 4 3 3 3 4 25 Credits 3 3 3 3 3 3 3 3 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or ACCO 320 ACCO 304 ACCO 308 ACCO 450 Major Electives (S Course ACCO 250 ACCO 295 ACCO 297 ACCO 306 ACCO 402 FINA 301	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting Total Elect two courses – 6 credits) Title Computerized Accounting Managerial Accounting Funds and Government Accounting Advanced Cost Accounting Accounting Information Systems Advanced Cost Accounting Financial Statements Analysis	3 3 3 4 3 3 3 3 3 3 9 Credits 4 4 4 3 3 3 3 4 25 Credits 3 3 3 3 3 3 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or ACCO 320 ACCO 304 ACCO 308 ACCO 450 Major Electives (S Course ACCO 250 ACCO 250 ACCO 250 ACCO 295 ACCO 295 ACCO 295 ACCO 297 ACCO 306 ACCO 402	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting Total Title Computerized Accounting Managerial Accounting Managerial Accounting Funds and Government Accounting Accounting Information Systems Advanced Cost Accounting Financial Statements Analysis Total	3 3 3 4 3 3 3 3 3 9 Credits 4 4 3 3 3 4 25 Credits 3 3 3 3 3 3 3 3 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or ACCO 320 ACCO 304 ACCO 308 ACCO 450 Major Electives (S Course ACCO 250 ACCO 295 ACCO 295 ACCO 295 ACCO 297 ACCO 306 ACCO 402 FINA 301	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting Total elect two courses – 6 credits) Title Computerized Accounting Managerial Accounting Funds and Government Accounting Advanced Cost Accounting Financial Statements Analysis Total se **Select a course from Accounting, Information Systems or	3 3 3 4 3 3 3 3 3 9 Credits 4 4 3 3 3 4 25 Credits 3 3 3 3 3 3 3 3 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or ACCO 320 ACCO 304 ACCO 308 ACCO 450 Major Electives (S Course ACCO 250 ACCO 295 ACCO 295 ACCO 295 ACCO 297 ACCO 306 ACCO 402 FINA 301	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting Total elect two courses – 6 credits) Title Computerized Accounting Managerial Accounting Funds and Government Accounting Accounting Information Systems Advanced Cost Accounting Financial Statements Analysis Total se **Select a course from Accounting, Information Systems or Management Sequential*	3 3 3 3 4 4 3 3 3 3 9 Credits 4 4 4 4 5 3 3 3 3 4 5 Credits 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
ECON 325 ENMA 101 MANA 210 MANA 131 BUSI 204 MARK 133 FINA 202 QUME 250 Major Courses Course ACCO 201 ACCO 202 ACCO 203 ACCO 205 or ACCO 320 ACCO 304 ACCO 308 ACCO 450 Major Electives (S Course ACCO 250 ACCO 295 ACCO 295 ACCO 295 ACCO 295 ACCO 297 ACCO 306 ACCO 402 FINA 301	Introduction to International Trade Introduction to Business Development Management Theories Human Relations in Trade Business Law Principles of Marketing Business Finance Quantitative Methods Total Title Intermediate Accounting I Intermediate Accounting II Cost Accounting Taxes of Puerto Rico Federal Income Tax Auditing Contemporary Accounting Advanced Accounting Total elect two courses – 6 credits) Title Computerized Accounting Managerial Accounting Funds and Government Accounting Advanced Cost Accounting Financial Statements Analysis Total se **Select a course from Accounting, Information Systems or	3 3 3 4 3 3 3 3 3 3 6