

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 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 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 |