



INTER AMERICAN UNIVERSITY OF PUERTO RICO
AGUADILLA CAMPUS
BUSINESS ADMINISTRATION DEPARTMENT

General Education Requirements	24 credits
Major Requirements	34-35 credits
Elective Courses	3 credits
Total:	61-62 credits

SEQUENTIAL FOR THE ASSOCIATE OF APPLIED SCIENCE DEGREE IN ACCOUNTING

Revised: April 2022

FIRST YEAR							
FIRST SEMESTER				SECOND SEMESTER			
CODE	COURSE	REQUIREMENTS	CRD	CODE	COURSE	REQUIREMENTS	CRD
ACCT 1161	Introduction to Financial Accounting		4	ACCT 3041	Puerto Rico Tax System for Individuals	ACCT 1161	4
				or			3
				ACCT 3085	Federal Taxes for Individuals	ACCT 1161	
GEMA 1200	Fundamentals of Algebra		3	ACCT 3061	Intermediate Accounting I	ACCT 1161	4
GEIC 1010	Information and Computing Technologies		3	BADM 1900	Fundamentals of Business Management		3
GEEN 1101	English I		3	GEEN 1102	English II	GEEN 1101	3
GESP 1101	Literature and Communication: Narrative and Poetry		3	GESP 1102	Literature and Communication: Essay and Theater	GESP 1101	3
Total			16	Total			16/17
SECOND YEAR							
THIRD SEMESTER				FOURTH SEMESTER			
CODE	COURSE	REQUIREMENTS	CRD	CODE	COURSE	REQUIREMENTS	CRD
ACCT 3062	Intermediate Accounting II	ACCT 3061	4	ACCT 3030	Computerized Systems Applied to Accounting	GEIC 1010 ACCT 3061	3
FINA 2101	Corporate Finance I	ACCT 1161 GEMA 1200	3	ACCT 3055	Cost Accounting I	ACCT 1161	4
MAEC 2211	Principles of Microeconomics	GEMA 1200	3	MAEC 2221	Basic Statistics	GEMA 1200	3
GECF 1010	Introduction to the Christian Faith		3	_____	Elective Course		3
GEHS 2010	Historical Process of Contemporary Puerto Rico		3				
or							
GEEC 2000	Entrepreneurial Culture						
Total			16	Total			13

Curriculum Sequential Validity: July 2018

All concentration courses must be approved with a minimum of C.