



Inter American University of Puerto Rico
Aguadilla Campus
Business Administration Department

Sequential Associate of Applied Science Degree in Accounting

Students admitted, readmitted or with a change of concentration as of July 2018

Effective: July 2018

FIRST YEAR – FIRST SEMESTER

| CODE | COURSE | CREDITS |
|--------------|----------------------------------------------------------------|-----------|
| ACCT 1161 | Introduction to Financial Accounting | 4 |
| GEMA 1200 | Fundamentals of Algebra | 3 |
| GEIC 1010 | Information and Computer Technology | 3 |
| GEEN 1101 | English I (One of them according to the College Board results) | 3 |
| GEEN1201 | | |
| GEEN 2311 | | |
| GESP 1101 | Literature and Communication: Narrative and Poetry | 3 |
| TOTAL | | 16 |

FIRST YEAR – SECOND SEMESTER

| CODE | COURSE | CREDITS |
|--------------|-----------------------------------------------------------------------------------------------------|--------------|
| ACCT 3041 | Puerto Rico Tax System for Individuals | 4 |
| ACCT 3085 | Introduction to Federal Contributions for Individuals (Select one of two courses) | 3 |
| ACCT 3061 | Intermediate Accounting I (Requirement: ACCT 1161) | 4 |
| BADM 1900 | Fundamentals of Business Management | 3 |
| GEEN 1102 | English II (One of them according to the results of the College Board) (Prerequisite: English I) | 3 |
| GEEN 1202 | | |
| GEEN 2312 | | |
| GESP 1102 | Literature and Communication: Essay and Theatre (Requirement: GESP 1101) | 3 |
| TOTAL | | 16/17 |

SECOND YEAR – FIRST SEMESTER

| CODE | COURSE | CREDITS |
|--------------|-------------------------------------------------------------|-----------|
| ACCT 3062 | Intermediate Accounting II (Requirement: ACCT 3061) | 4 |
| FINA 2101 | Corporate Finance I (Requirements: ACCT 1161 and GEMA 1200) | 3 |
| MAEC 2211 | Principles of Microeconomics (Requirement: GEMA 1200) | 3 |
| GECF 1010 | Introduction to the Christian Faith | 3 |
| GEHS 2010 | Historical Process of Contemporary Puerto Rico | 3 |
| GEEC 2000 | Entrepreneurial Culture (Select one of the two courses) | 3 |
| TOTAL | | 16 |

SECOND YEAR – SECOND SEMESTER

| CODE | COURSE | CREDITS |
|-----------------|-----------------------------------------------------------------------------------|-----------|
| ACCT 3030 | Computerized Systems Applied to Accounting (Requirement: ACCT 3061 and GEIC 1010) | 3 |
| ACCT 3055 | Cost Accounting I (Requirement: ACCT 1161) | 4 |
| MAEC 2221 | Basic Statistics (Requirement: GEMA 1200) | 3 |
| ELECTIVE COURSE | | 3 |
| TOTAL | | 13 |

| DEGREE REQUIREMENTS | CREDITS |
|-------------------------------------|--------------|
| General Education Requirements | 24 |
| Specific Concentration Requirements | 34-35 |
| Related Requirements | 3 |
| TOTAL | 61-62 |

Two (2) consecutive English courses are required, 1101, 1201 or 2311 for English I and 1102, 1202 or 2312 for English II. Students will be placed in the courses according to their score on the College Board English exam or its equivalent.

For students whose vernacular is not Spanish, GESP 1021 courses will be required, GESP 1022 y GESP 2023.

Concentration Requirements – 34-35 credits (pass with a minimum grade of C)

ACCT 1161 Introduction to Financial Accounting
 ACCT 3041 Puerto Rico Taxpayer System for Individuals or
 ACCT 3085 Introduction to Federal Contributions for Individuals
 ACCT 3055 Cost Accounting
 ACCT 3061 Interim Accounting I
 ACCT 3062 Intermediate Accounting II
 ACCT 3030 Computerized Systems Applied to Accounting
 BADM 1900 Fundamentals of Business Management
 FINA 2101 Corporate Finance I
 MAEC 2211 Principles of Microeconomics
 MAEC 2221 Basic Statistics

The student, in consultation with his/her academic advisor, will select between ACCT 3041 and ACCT 3085 the course that is most appropriate according to his/her professional interests and jurisdiction. As an exception, the Associate in Accounting may offer 3000 level courses.

Note: All students must comply with all the requirements in the General Catalog available on the website aguadilla.inter.edu. The official evaluation of the student is conducted by the Registrar's Office after the graduation fee has been paid. Students of the Department of Economic and Administrative Sciences must pass the concentration courses with a minimum grade of "C".