



Inter American University of Puerto Rico
Aguadilla Campus
Business Administration Department

Sequential for the Bachelor of Business Administration 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
GEEN 1101	English I (One of them according to the College Board results)	3
GEEN 1201		
GEEN 2311		
GESP 1101	Literature and Communication: Narrative and Poetry	3
GEMA 1200	Fundamentals of Algebra	3
GEIC 1010	Information and Computing Technologies	3
TOTAL		16

FIRST YEAR – SECOND SEMESTER

CODE	COURSE	CREDITS
ACCT 3061	Financial Accounting I (Requirement: ACCT 1161)	4
BADM 1900	Fundamentals of Business Management	3
MAEC 2140	Fundamentals of Quantitative Methods (Requirement: GEMA 1200)	3
GEEN 1102	English II (One of them according to the results of the College Board) (Requirement: English I)	3
GEEN 1202		
GEEN 2312		
GESP 1102	Literature and Communication: Essay and Theatre (Requirement: GESP 1101)	3
TOTAL		16

SECOND YEAR – FIRST SEMESTER

CODE	COURSE	CREDITS
ACCT 3041	Puerto Rico Tax System for Individuals (Requirement: ACCT 1161)	4
ACCT 3062	Intermediate Accounting II (Requirement: ACCT 3061)	4
MAEC 2211	Principles of Microeconomics (Requirement: GEMA 1200)	3
GEEN 1103	English III (One of them according to the results of the College Board) (Requirement: English II)	3
GEEN1203		
GEEN 2313		
GESP 2203	Literature and World View (Requirement: GESP 1102)	3
TOTAL		17

SECOND YEAR – SECOND SEMESTER

CODE	COURSE	CREDITS
ACCT 3055	Cost Accounting (Requirement: ACCT 1161)	4
ACCT 3063	Intermediate Accounting III (Requirement: ACCT 3062)	4
MKTG 1210	Introduction to Marketing	3
MAEC 2212	Principles of Macroeconomics (Requirement: MAEC 2211)	3
GEHS 2010	Historical Process of Contemporary Puerto Rico	3
TOTAL		17

THIRD YEAR – FIRST SEMESTER

CODE	COURSE	CREDITS
ACCT 3030	Computerized Systems Applied to Accounting (Requirement: ACCT 3061 and GEIC 1010)	3
GEEC 2000	Entrepreneurial Culture	3
BADM 3900	Information Systems in Organizations (Requirements: BADM 1900 and GEIC 1010)	3
MAEC 2221	Basic Statistics (Requirement: GEMA 1200)	3
GEHP 3000	Integral Health and Quality of Life	3
TOTAL		15

THIRD YEAR – SECOND SEMESTER

CODE	COURSE	CREDITS
ACCT 3085	Federal Taxes for Individuals (Requirement: ACCT 1161)	3
MAEC 2222	Managerial Statistics (Requirements: MAEC 2221 and MAEC 2140)	3
OMSY 3030	Business Communication in Spanish (Requirements: GESP 1102 and OMSY 1101 or GEIC 1010)	3
OMSY 3040	Business Communication in English (Requirements: GEEN 1101 and OMSY 1101 or GEIC 1010) (Select one of the two courses)	
GECF 1010	Introduction to the Christian Faith	3
GEST 2020	The Natural Environment and the Human Being	3
GEST 2030	Technology and Environment (Select one of the two courses)	
TOTAL		15

FOURTH YEAR – FIRST SEMESTER

CODE	COURSE	CREDITS
ACCT 3460	Accounting for Nonprofit Organizations (Requirement: ACCT 3062)	3
BADM 4300	Managerial Economics (Requirements: MAEC 2212 and MAEC 2221)	
FINA 2101	Corporate Finance I (Requirements: ACCT 1161 and GEMA 1200)	3
GEPE 3010	Art Appreciation	3
GEPE 3020	Music Appreciation	
GEPE 3030	Theatre Appreciation (Select one of three courses)	
TOTAL		12

FOURTH YEAR – SECOND SEMESTER

CODE	COURSE	CREDITS
ACCT 4010	Auditing and Ethics for Accountants (Requirement: ACCT 3063)	4
GEPE 4040	Ethics and Social Responsibility	3
GEHS 3020	Global Society	3
GEHS 3050	Human Formation, Society and Culture	
GEHS 4020	Ancient and Medieval Western Civilization	
GEHS 4030	Modern and Contemporary Western Civilization (Select one of four courses)	
FREE ELECTIVE		3
TOTAL		13

DEGREE REQUIREMENTS	CREDITS
General Education Requirements	48
Concentration Requirements	33
Core Requirements	37
Elective Courses	3
TOTAL	121

Concentration Requirements – 33 credits (pass with a minimum grade of C)

ACCT 3030 Computerized Systems Applied to Accounting
 ACCT 3041 Puerto Rico Tax System for Individuals
 ACCT 3055 Cost Accounting
 ACCT 3061 Intermediate Accounting I
 ACCT 3062 Intermediate Accounting II
 ACCT 3063 Intermediate Accounting III
 ACCT 3085 Federal Taxes for Individuals
 ACCT 3460 Accounting for Nonprofit Organizations
 ACCT 4010 Auditing and Ethics for Accountants

Core Requirements – 37 credits (pass with a minimum grade of C)

ACCT 1161 Introduction to Financial Accounting
 BADM 1900 Fundamentals of Business Management
 BADM 3900 Information Systems in Organizations
 BADM 4300 Managerial Economics
 FINA 2101 Corporate Finance I
 MAEC 2140 Fundamentals of Quantitative Methods
 MAEC 2211 Principles of Microeconomics
 MAEC 2212 Principles of Macroeconomics
 MAEC 2221 Basic Statistics

MAEC 2222 Managerial Statistics
MKTG 1210 Introduction to Marketing
OMSY 3030 Business Communication in Spanish or
OMSY 3040 Business Communication in English

Elective Courses – 3 credits (check with your academic advisor)

The student may select courses from any program of study, but must meet the requirements of the selected course or take courses without prerequisites.

Requirements for Students Interested in the CPA Track Minor - 29 credits

Students aspiring to take the Certified Public Accountant (CPA) exam must have passed 150 credit hours, as required by the Puerto Rico Board of Accounting Examiners. These students will be required to pass an additional 29 credits with a minimum grade of C in each course. They will take the required courses in coordination with the academic advisor.

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".