



Inter American University of Puerto Rico  
Aguadilla Campus  
Department of Economic and Administrative Sciences

## Sequential for the 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	CRS.
ACCT 1161	Introduction to Financial Accounting	4
GEMA 1200	Fundamentals of Algebra	3
GEIC 1010	Information and Computing 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
<b>TOTAL</b>		<b>16</b>

### FIRST YEAR – SECOND SEMESTER

CODE	COURSE	CRS.
ACCT 3041	Puerto Rico Tax System for Individuals (Requirement: ACCT 1161)	4
ACCT 3085	Federal Taxes for Individuals (Requirement: ACCT 1161) (Select one of the two courses)	3
ACCT 3061	Intermediate Accounting I	4
BADM 1900	Fundamentals of Business Management	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
<b>TOTAL</b>		<b>16/17</b>

### SECOND YEAR – FIRST SEMESTER

CODE	COURSE	CRS.
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 (Requirements: 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)	
<b>TOTAL</b>		<b>16</b>

## SECOND YEAR – SECOND SEMESTER

CODE	COURSE	CRS.
ACCT 3030	Computerized Systems Applied to Accounting (Requirements: GEIC 1010 and ACCT 3061)	3
ACCT 3055	Cost Accounting I (Requirement: ACCT 1161)	4
MAEC 2221	Basic Statistics (Requirements: GEMA 1200)	3
ELECTIVE COURSE		3
<b>TOTAL</b>		<b>13</b>

DEGREE REQUIREMENTS	CREDITS
General Education Requirements	24
Specific Concentration Requirements	34-35
Elective Courses	3
<b>TOTAL</b>	<b>61-62</b>

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](http://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".