

**BACHELOR DEGREE IN BUSINESS ADMINISTRATION (B.B.A.)  
MAJOR: ACCOUNTING**

Minimum Requirements:

43 credit hours in General Studies  
 50 credit hours in Core Courses  
 29 credit hours in Concentration Courses  
 6 credit hours in Electives  
 6 credit hours in Practice  
 134

<b>1. General Studies</b>		<b>Credit Hours</b>
SPAN 101-102	Basic Course in Spanish I-II	3-3
ENGL 101-102	Basic Course in English I-II	3-3
HUMA 101-102	Study of Western Culture and Civilization I-II	3-3
SOSC 101-102	Introduction to Social Sciences I-II	3-3
GESC 101	Fundamentals of General Sciences	4
MATH 101-102	Introduction to College Mathematics I-II	3-3
HUMA 209-210	History of Puerto Rico I-II	3-3
COSC 101	Introduction to Computer Sciences	3
<b>2. Core Courses</b>		
ACCO 101	Mathematics of Accounting	3
ACCO 111-112	Elementary Accounting I-II	4-4
STAT 115-116	Elements of Statistics I-II	3-3
MANA 181	Principles of Management	3
ECON 121-122	Principles and Problems of Economics	3-3
SPAN 201-202	Business Spanish and Communication I-II	3-3
ENGL 201-202	Business English and Communication I-II	3-3
MARK 133	Principles of Marketing	3
BANK 231	Money and Banking	3
MANA 131	Human Relations in Business	3
BULA 204	Business Law	3
<b>3. Concentration Courses</b>		
ACCO 201-202	Intermediate Accounting I-II	4-4
ACCO 203	Cost Accounting I	4
ACCO 205	Income Tax Procedures (Puerto Rico Taxes)	3
ACCO 304	Principles of Auditing	3
ACCO 305	Federal Taxes I (U.S. Taxes)	3
ACCO 310	Advanced Accounting I	3
ACCO 481	Computer Application in Accounting	4

**4. Elective Courses**

6

Elective courses may be taken from the other majors of the Business Administration Department, if the student has already approved the prerequisites. Courses from other Departments may qualify as electives if requirements are met: (1) the course is related to the Business Administration field, (2) the prerequisites of the course has been approved, and (3) an authorization from the Business Department Head is furnished.

**5. Practice**

MANA 383	Business Work Experience	6
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**Total Credit Hours Required for Graduation** **134**

Those students interested in obtaining the certified public accountant license must have 16 additional credits for a total of 150 credits. The students must approve the following courses.

- ACCO 306 Federal Income Tax II 3
- ACCO 309 Managerial Accounting 3
- ACCO 412 Ethics and Professional Responsibility 3
- ACCO 413 Audited Financial Statements Reports 3
- ACCO 414 Accounting for non Profit Institutions 4

**Note:**

ACCO 412 – Ethics and Professional Responsibility (3 credits).

*\*Substitution was approved by Academic Senate on December 9, 2005.*