

B.B.A. IN ACCOUNTING

Overview

Major Area of Specialization in Accounting (People & Society)

The accounting major prepares business students to make a smooth transition from college into a successful and meaningful career in the professional practice of accounting, whether it be in public, private, or governmental accounting. Because of the professional aspects of accounting, equal emphasis is placed on general education in the arts and humanities and the functioning of business enterprises, as well as the basic underlying concepts of accounting.

Curriculum Requirements

In addition to satisfying the University General Education Requirements and Electives, students pursuing the BBA in Accounting must complete the BBA Business Core and the specific coursework for the Accounting major area of specialization as follows:

| Code | Title | Credit Hours |
|--|--|--------------|
| General Education Requirements ^{1, 2} | | |
| Written Communication Skills: | | |
| WRS 105 | First-Year Writing I | 3 |
| WRS 106 or ENG 106 | First-Year Writing II ³ Writing About Literature and Culture | 3 |
| Quantitative Skills: | | |
| MAS 110 or MTH 161 | Quantitative Applications in Business (fulfilled through the BBA business core) Calculus I | |
| Areas of Knowledge: | | |
| Arts and Humanities Cognate | | 9 |
| People & Society Cognate (9 credits) (fulfilled through the major) | | |
| STEM Cognate | | 9 |
| Additional Requirements | | |
| UMX 100 | The University of Miami Experience | 0 |
| Electives ⁴ | | 20 |
| BBA Business Core Requirements ¹ | | |
| ACC 211 | Principles of Financial Accounting | 3 |
| ACC 212 | Managerial Accounting | 3 |
| BSL 212 | Introduction to Business Law and Ethics | 3 |
| BTE 210 | Fundamentals of Business Technology and Innovation | 3 |
| BUS 150 | Business Analytics | 3 |
| BUS 211 or MGT 199 | Professional Development for Finance and Accounting (or other approved Miami Herbert Business School career course) Professional Development and Success in the Workplace | 1 |
| BUS 300 | Critical Thinking and Persuasion for Business ³ | 3 |
| ECO 211 | Principles of Microeconomics (Microeconomics) | 3 |
| ECO 212 | Principles of Macroeconomics (Macroeconomics) | 3 |
| FIN 302 | Fundamentals of Finance | 3 |
| MAS 110 or MTH 161 | Quantitative Applications in Business (minimum grade of C- required; fulfills Quantitative Skills Requirement) Calculus I | 3 |
| MAS 201 | Introduction to Business Statistics (minimum grade of C- required) | 3 |
| MAS 202 | Intermediate Business Statistics | 3 |
| MGT 100 | Managing for Success in the Global Environment | 3 |
| MGT 303 | Operations Management | 3 |
| MGT 304 | Organizational Behavior | 3 |
| MGT 401 | Strategic Management (taken in the final semester) | 3 |

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| MKT 201 or MKT 301 | Foundations of Marketing Marketing Foundations | 3 |
| Major Area of Specialization in Accounting ⁵ | | |
| ACC 301 | Cost Accounting | 3 |
| ACC 311 | Intermediate Accounting I | 3 |
| ACC 312 | Intermediate Accounting II ⁵ | 3 |
| ACC 402 | Auditing | 3 |
| ACC 403 | Fundamentals of Taxation | 3 |
| ACC 406 | Accounting Systems | 3 |
| Choose two courses (6 credit hours) from the following technology, finance, and analytics choices: ⁶ | | 6 |
| BTE 320 | Python Programming: Fundamentals and Algorithms | |
| BTE 423 | Database Management Systems | |
| FIN 303 | Intermediate Financial Management | |
| FIN 320 | Investment and Security Markets | |
| MAS 332 | Data Acquisition, Preparation and Visualization | |
| MAS 432 | Data Analysis | |
| Total Credit Hours | | 120 |

¹ **NOTE:** WRS 105 and WRS 106 or ENG 106, or their equivalents, must be completed prior to attaining junior year classification, per the University General Education Requirements. Additionally, all 100 and 200-level Business Core courses must be completed by the end of the fifth semester of college work or during the semester in which the student is completing 75 credit hours.

² At least one course with an international focus must be completed within the degree requirements. The appropriateness of the course is determined by the Vice Dean for Undergraduate Business Education.

³ Students who do not earn at least a C- in WRS 106 or ENG 106 must either repeat WRS 106 or ENG 106 and earn at least a C- or complete WRS 230 with at least a C- before enrolling in BUS 300.

⁴ Students who intend to sit for the CPA exam should take BSL 401 as one of their electives.

⁵ To continue as an accounting major, a student must have a minimum cumulative GPA of 3.0 in accounting courses before enrolling in ACC 312. In subsequent coursework specific to the Accounting major area of specialization, including ACC 312, a grade of "C-" or better is acceptable as long as the overall GPA in the major is a 2.5.

⁶ No courses used to satisfy a major area of specialization may be used to satisfy the requirements for a different business major or minor area of specialization.

Sample Plan of Study

This Sample Plan of Study represents one possible version of a new freshman Business student's 8-semester plan. The individual student's plan may vary depending upon the initial placement into English Composition and mathematics. Moreover, numerous plan variations are possible if a student enters the University with advanced college credits, wishes to participate in study abroad, chooses a special program option, or selects additional majors or minors.

Note that each major/minor at the University of Miami satisfies a particular "Area of Knowledge" within the general education requirements of the University. This means that it is possible to pursue two majors or a major and a minor within the Miami Herbert Business School and fulfill both the STEM and People and Society Areas of Knowledge; a separate cognate in these areas would not be required. The only remaining general education Area of Knowledge would be Arts and Humanities, which must be completed through a major, minor, or cognate outside of the Business School.

Students construct their individualized plans in collaboration with their assigned academic advisor.

| Freshman Year | | Credit Hours |
|---------------------|--|--------------|
| Fall | | |
| ECO 211 | Principles of Microeconomics | 3 |
| MAS 110 or MTH 161 | Quantitative Applications in Business or Calculus I | 3 |
| MGT 100 | Managing for Success in the Global Environment | 3 |
| MKT 201 | Foundations of Marketing | 3 |
| WRS 105 | First-Year Writing I | 3 |
| UMX 100 | The University of Miami Experience | 0 |
| Credit Hours | | 15 |

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| Spring | | |
| BSL 212 | Introduction to Business Law and Ethics | 3 |
| ECO 212 | Principles of Macroeconomics | 3 |
| MAS 201 | Introduction to Business Statistics | 3 |
| WRS 106 or ENG 106 | First-Year Writing II or Writing About Literature and Culture | 3 |
| Arts and Humanities Cognate Course | | 3 |
| Credit Hours | | 15 |
| Sophomore Year | | |
| Fall | | |
| ACC 211 | Principles of Financial Accounting | 3 |
| BUS 150 | Business Analytics | 3 |
| BUS 211 | Professional Development for Finance and Accounting | 1 |
| MAS 202 | Intermediate Business Statistics | 3 |
| MGT 304 | Organizational Behavior | 3 |
| Arts and Humanities Cognate Course | | 3 |
| Credit Hours | | 16 |
| Spring | | |
| ACC 212 | Managerial Accounting | 3 |
| BUS 300 | Critical Thinking and Persuasion for Business | 3 |
| BTE 210 | Fundamentals of Business Technology and Innovation | 3 |
| FIN 302 | Fundamentals of Finance | 3 |
| Arts and Humanities Cognate Course | | 3 |
| Credit Hours | | 15 |
| Junior Year | | |
| Fall | | |
| ACC 311 | Intermediate Accounting I | 3 |
| ACC 403 | Fundamentals of Taxation | 3 |
| MGT 303 | Operations Management | 3 |
| STEM Cognate Course | | 3 |
| Elective | | 3 |
| Credit Hours | | 15 |
| Spring | | |
| ACC 312 | Intermediate Accounting II | 3 |
| ACC 402 | Auditing | 3 |
| Choice course in technology, finance, or analytics | | 3 |
| STEM Cognate Course | | 3 |
| Elective | | 3 |
| Credit Hours | | 15 |
| Senior Year | | |
| Fall | | |
| BSL 401 | The Law of Financial Transactions (or Elective) ¹ | 3 |
| Choice course in technology, finance, or analytics | | 3 |
| STEM Cognate Course | | 3 |
| Elective | | 3 |
| Elective | | 3 |
| Credit Hours | | 15 |
| Spring | | |
| ACC 301 | Cost Accounting | 3 |
| ACC 406 | Accounting Systems | 3 |
| MGT 401 | Strategic Management | 3 |
| Elective | | 3 |

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|---------------------------|------------|
| Elective | 2 |
| Credit Hours | 14 |
| Total Credit Hours | 120 |

¹ Students who intend to sit for the CPA exam should take BSL 401 as one of their electives.

Mission

- To develop innovative ideas and principled leaders that transform global business and society.

Goals

The objective of the program of studies in accounting is to prepare business students to make a smooth transition from college into a successful and meaningful career in the professional practice of accounting, whether it be in public, private, or governmental accounting.

Student Learning Outcomes

- BBA/BSBA graduates will be critical thinkers, able to select and apply appropriate models, tools, and techniques, and frameworks to enable them to render analytically sound business decisions.
- BBA/BSBA graduates will be able to identify, analyze and resolve ethical issues in business scenarios.
- BBA/BSBA graduates will demonstrate professional written communication skills.