

# B.S.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 BSBA in Accounting must complete the BSBA Business Core and the specific coursework for the Accounting major area of specialization as follows:

Code	Title	Credit Hours
<b>University General Education Requirements<sup>1, 2</sup></b>		
UMX 100	The University of Miami Experience	0
WRS 105	First-Year Writing I	3
WRS 106 or ENG 106	First-Year Writing II <sup>3</sup> Writing About Literature and Culture	3
Arts and Humanities Cognate Courses		9
STEM Cognate Courses		9
<b>Electives<sup>4</sup></b>		<b>15</b>
<b>BSBA Business Core Requirements<sup>1</sup></b>		
ACC 211 or ACC 221	Principles of Financial Accounting Accelerated Principles of Financial Accounting	3
ACC 212 or ACC 222	Managerial Accounting Accelerated Managerial Accounting	3
BSL 212	Introduction to Business Law and Ethics	3
BTE 210	Fundamentals of Business Technology and Innovation	3
BTE 320	Python Programming: Fundamentals and Algorithms	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 <sup>3</sup>	3
ECO 211	Principles of Microeconomics	3
ECO 212	Principles of Macroeconomics	3
FIN 302	Fundamentals of Finance	3
MAS 311	Applied Probability and Statistics (minimum grade of C- required)	3
MAS 312	Statistical Methods and Quality Control	3
MTH 161	Calculus I (minimum grade of C- required; fulfills Quantitative Skills Requirement)	4
MTH 162	Calculus II	4
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
MKT 201 or MKT 301	Foundations of Marketing Marketing Foundations	3
Quantitative Choice - Select one of these suggested courses approved by the Vice Dean for Undergraduate Business Education - check pre-requisites:		3
BTE 324	Object-Oriented Programming	

BTE 423	Database Management Systems	
ECO 430	Applied Econometrics	
ECO 510	Mathematical Economics and Applications	
MAS 342	Introduction to Optimization and Decision Making	
MAS 442	Stochastic Models in Operations Research	
MAS 547	Computer Simulation Systems	
MGT 445	Supply Chain Modeling and Analysis	
MGT 446	Supply Chain Strategy	
<b>Major Area of Specialization in Accounting <sup>5</sup></b>		
ACC 301	Cost Accounting	3
ACC 311	Intermediate Accounting I	3
ACC 312	Intermediate Accounting II <sup>5</sup>	3
ACC 402	Auditing	3
ACC 403	Fundamentals of Taxation	3
ACC 406	Accounting Systems	3
<b>Total Credit Hours</b>		<b>120</b>

<sup>1</sup> **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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> Students who intend to sit for the CPA exam should take ACC 404 as one of their electives.

<sup>5</sup> 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.

## 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.

<b>Freshman Year</b>		<b>Credit Hours</b>
<b>Fall</b>		
ECO 211	Principles of Microeconomics	3
MGT 100	Managing for Success in the Global Environment	3
MKT 201	Foundations of Marketing	3
MTH 161	Calculus I	4
WRS 105	First-Year Writing I	3
UMX 100	The University of Miami Experience	0
<b>Credit Hours</b>		<b>16</b>
<b>Spring</b>		
BSL 212	Introduction to Business Law and Ethics	3
BUS 150	Business Analytics	3
ECO 212	Principles of Macroeconomics	3

MTH 162	Calculus II	4
WRS 106 or ENG 106	First-Year Writing II or Writing About Literature and Culture	3
<b>Credit Hours</b>		<b>16</b>
<b>Sophomore Year</b>		
<b>Fall</b>		
ACC 211	Principles of Financial Accounting	3
BTE 210	Fundamentals of Business Technology and Innovation	3
BUS 211	Professional Development for Finance and Accounting	1
MAS 311	Applied Probability and Statistics	3
MGT 304	Organizational Behavior	3
Art and Humanities Cognate Course		3
<b>Credit Hours</b>		<b>16</b>
<b>Spring</b>		
ACC 212	Managerial Accounting	3
BTE 320	Python Programming: Fundamentals and Algorithms	3
BUS 300	Critical Thinking and Persuasion for Business	3
FIN 302	Fundamentals of Finance	3
MAS 312	Statistical Methods and Quality Control	3
<b>Credit Hours</b>		<b>15</b>
<b>Junior Year</b>		
<b>Fall</b>		
ACC 311	Intermediate Accounting I	3
ACC 403	Fundamentals of Taxation	3
MGT 303	Operations Management	3
Arts and Humanities Cognate Course		3
STEM Cognate Course		3
<b>Credit Hours</b>		<b>15</b>
<b>Spring</b>		
ACC 312	Intermediate Accounting II	3
ACC 402	Auditing	3
Arts and Humanities Cognate Course		3
STEM Cognate Course		3
Elective		3
<b>Credit Hours</b>		<b>15</b>
<b>Senior Year</b>		
<b>Fall</b>		
ACC 404	Advanced Taxation (or Elective) <sup>1</sup>	3
Quantitative Choice Course		3
STEM Cognate Course		3
Elective		3
Elective		3
<b>Credit Hours</b>		<b>15</b>
<b>Spring</b>		
ACC 301	Cost Accounting	3
ACC 406	Accounting Systems	3
MGT 401	Strategic Management	3
Elective		3
<b>Credit Hours</b>		<b>12</b>
<b>Total Credit Hours</b>		<b>120</b>

<sup>1</sup> ACC 404 is strongly recommended for students who intend to sit for the CPA exam.

## **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.
- BSBA graduates will have strong technical skills.