



**MEMORANDUM**

**To:** Julio Frenk  
University President

**From:** Linda L. Neider  
Chair, Faculty Senate

**Date:** February 3, 2020

**Subject:** Faculty Senate Legislation #2019-39(B) – Revisions to the Undergraduate Accounting Majors Curriculum for the Bachelor of Business Administration (BBA) and Bachelor of Science in Business Administration (BSBA) Programs, Herbert Business School

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The Faculty Senate, at its January 29, 2020 meeting, had no objections to the approval of the Herbert Business School’s revisions to the undergraduate accounting major’s curriculum in the BBA and BSBA programs. The proposed changes are in response to feedback from employers.

The proposed change is to remove three required courses (9 credit hours) from the major for both BBA and BSBA program. This will reduce the BSBA Accounting major to 18 total credit hours and allow for additional electives in their degree program (increase from 7 to 16 credit hours). Students in the BBA Program will be required to take an additional two courses from the list of options in technology, finance, and analytics as part of the major (BSBA program already includes sufficient courses in this area). This will reduce the BBA Accounting major to 24 total credit hours and allow for additional electives in their degree program (increase from 18 to 21 credit hours). The increase in electives for both programs will enable students to pursue a second major in Business Analytics, Business Technology or Finance.

The proposal is enclosed for your reference.


This legislation is now forwarded to you for your action.

LLN/ss/rh

cc: Jeffrey Duerk, Executive Vice President and Provost  
John Quelch, Dean, Herbert Business School  
Dhananjay Nanda, Chair and Professor, Hebert Business School

**CAPSULE:** Faculty Senate Legislation #2019-39(B) – Revisions to the Undergraduate Accounting Curriculum for the Bachelor of Business Administration (BBA) and Bachelor of Science in Business Administration (BSBA) Programs, Herbert Business School

**PRESIDENT'S RESPONSE**

APPROVED:  DATE: 02/21/20  
(President's Signature)

OFFICE OR INDIVIDUAL TO IMPLEMENT: John Quelch, Dean, Business School

EFFECTIVE DATE OF LEGISLATION: IMMEDIATELY  
(if other than June 1 next following)

NOT APPROVED AND REFERRED TO: \_\_\_\_\_

REMARKS (IF NOT APPROVED): \_\_\_\_\_



# Proposal Submission Checklist

Proposals are to be submitted to the Office of Assessment and Accreditation (OAA), the Graduate Council (for graduate programs excluding Law and Medical), OR the University Curriculum Committee (for undergraduate programs) and the Faculty Senate. Refer to the [Procedures for Program Changes](#) document for information on the approvals and notifications needed for program changes and the [Proposal Submissions Specifications](#) document for an explanation of the process and a list of the materials required.

(Please note that change approvals can take 2 semesters to complete.)

**FORM INSTRUCTIONS:**

1. Save/download the form as a pdf.
2. After completing the information below, print and scan the form.
3. Insert it with the background materials that are specified, in the order listed, and submit to [facsen@miami.edu](mailto:facsen@miami.edu).

**Please note:** only scanned versions can be accepted.

Include this checklist at the beginning of each proposal.

## KEY CONTACT PERSONNEL INFORMATION

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First Name	Last Name	Proponent's Title
Dhananjay	Nanda	Chair and Professor
Department, if applicable	School/College	
Accounting	Miami Herbert Business School	
E-mail	Phone	
d.nanda@miami.edu	305-284-3122	
Title of Proposal		
Change course requirements for the BBA and BSBA Accounting major		

## MANDATORY MEMORANDA AND FORMAT

*Please check that each item listed below is included in the proposal package of materials, in the ORDER as listed. The applicable title (i.e. Letter of Explanation, Memo from the Dean, etc. ) is to precede each section in the materials.*

Only proposals conforming to this format will be accepted.

### 1. This completed checklist.

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### 2. Letter of explanation. (2-3 pages only, double spaced, 12 pt font)

Yes     No

If no, explain why:

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### 3. A memo from the dean(s) signifying approval of the faculty of the relevant School(s) / Colleges(s).

Yes     No

If no, explain why:

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### 4. A memo that all affected or relevant School / College Council(s) have approved.

Yes     No

If no, explain why:

**5. A memo from the department chair(s) signifying approval of the faculty of the relevant department(s).**

Yes  No

If no, explain why:

Dean's memo attests to faculty approval

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**6. A memo from the Office of Accreditation and Assessment (OAA) if the proposal involves academic programs (degrees, certificates, majors, minors, concentrations, specializations, tracks, etc.) such as new programs, closing programs, or program changes (such as changes in requirements, program length, modality, name, location).**

Applicable  Not applicable.

If not, explain why:

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**7. A memo from the Graduate School Dean signifying approval of the Graduate Council (for graduate programs only) OR the University Curriculum Committee (for undergraduate programs only) recommendation form.**

Applicable  Not applicable.

If not, explain why:

We request approval from the UCC

**8. Academic Deans Policy Council (ADPC) approval, for interdisciplinary issues and as appropriate. Please consult with the Dean of the Graduate School or the Secretary of the Faculty Senate to check if this is needed.**

Yes       No

If no, explain why:

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**9. Additional required documents as listed on the "Proposal Submissions Specifications," i.e. market analysis, budget information, assessment of library collections, etc. as specified.**

List additional documents included:

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End form.



Linda L. Neider, Chair

The John Knoblock  
Faculty Senate Office  
Ashe Administration Building, #325  
1252 Memorial Drive  
Coral Gables, FL 33146

[facsen@miami.edu](mailto:facsen@miami.edu)  
web site: <https://fs.miami.edu>  
P: 305-284-3721  
F: 305-284-5515

## Faculty Senate University Curriculum Committee Proposal Review

Name of Proposal: Change course requirements for BBA and BSBA Accounting major

UCC needs to review

UCC does not need to review

Date: 12/4/19

Name of Presenter: Professor DJ Nanda

N/A

### UCC Recommendation:

Support as Submitted

Support with Suggested Changes

Do not Support

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Comments (up to 10 lines)

None

**UNIVERSITY  
 OF MIAMI**



Assessment and Accreditation  
 Gables One Tower 1320 S. Dixie Hwy.  
 Coral Gables, Florida 33146

Phone: 305-284-5120  
 Fax: 305-284-4929  
 oaa.miami.edu

**MEMORANDUM**

**DATE:** November 12, 2019

**TO:** Dhananjay Nanda, Department of Accounting Chair  
 Miami Business School

**FROM:** Patty Murphy, Associate Provost for University Accreditation  
 Office of Assessment and Accreditation

**RE:** Revisions to the Undergraduate Accounting Majors

*PBM*

On October 22, 2019, the Miami Business School notified my office of its intent to revise the curriculum of the undergraduate Accounting majors in the Bachelor of Business Administration (BBA) and Bachelor of Science in Business Administration (BSBA) programs effective Fall 2020 (academic plan codes: ACCT\_BBA and ACCT\_BSBA). The proposed changes are being made in response to demand and feedback from employers that accounting students need more advanced data analytics and technology skills.

The currently approved curriculum for the undergraduate accounting major (both BBA and BSBA programs) requires successful completion of 27 credit hours beyond the Business Core and General Education Requirements. The proposed change is to remove three required courses (9 credit hours) from the major for both the BBA and BSBA program. This will reduce the BSBA Accounting major to 18 total credit hours and allow for additional electives in their degree program (increase from 7 to 16 credit hours). Students in the BBA program will be required to take an additional two courses from a list of options in technology, finance and analytics as part of the major. (The Business Core Requirements of the BSBA program already include sufficient courses in these areas, so they do not need to be added to the major curriculum.) This will reduce the BBA Accounting major to 24 total credit hours and allow for additional electives in their degree program (increase from 18 to 21 credit hours). The increase in electives for both programs will enable students to pursue a second major in Business Analytics, Business Technology, or Finance as well. Below is a comparison of the current and proposed curricula:

Current Curriculum		Proposed Curriculum - BBA		Proposed Curriculum - BSBA	
ACC 301 Cost Accounting	3	ACC 301 Cost Accounting	3	ACC 301 Cost Accounting	3
ACC 311 Intermediate Accounting I	3	ACC 311 Intermediate Accounting I	3	ACC 311 Intermediate Accounting I	3
ACC 312 Intermediate Accounting II	3	ACC 312 Intermediate Accounting II	3	ACC 312 Intermediate Accounting II	3
ACC 402 Auditing	3	ACC 402 Auditing	3	ACC 402 Auditing	3
ACC 403 Fundamentals of Taxation	3	ACC 403 Fundamentals of Taxation	3	ACC 403 Fundamentals of Taxation	3



Current Curriculum		Proposed Curriculum - BBA		Proposed Curriculum - BSBA	
ACC 404 Advanced Taxation	3	ACC 406 Accounting Systems	3	ACC 406 Accounting Systems	3
ACC 406 Accounting Systems	3	Two courses from the following options:	6	<b>Total Credit Hours</b>	<b>18</b>
ACC 411 Advanced Accounting	3	BTE 320 Intro. to Programming			
BSL 401 The Law of Financial Transactions	3	BTE 423 Database Management Systems			
<b>Total Credit Hours</b>	<b>27</b>	FIN 303 Intermediate Financial Management			
		FIN 320 Investment and Security Markets			
		MAS 332 Data Acquisition, Preparation and Visualization			
		MAS 432 Data Analysis			
		<b>Total Credit Hours</b>	<b>24</b>		

*NOTE: Students are required to take an additional six credits in accounting courses as part of the BBA and BSBA business core requirements.*

The proposed changes do not “represent a significant departure, either in content or method of delivery” from what we are currently approved by SACSCOC to offer because the curricular changes involve existing courses, the degree length meets the minimum of 120 credit hours, and the proposed revisions are comparable to peer institutions. SACSCOC only requires notification of program changes that represent a significant departure from our current programs. Therefore, no notification or approval is required for this change.

Please contact me if you have any questions at [pattymurphy@miami.edu](mailto:pattymurphy@miami.edu) or (305) 284-3276.

- CC: Faculty Senate  
 David Chin, Chair of the University Curriculum Committee  
 John Quelch, Dean of the School of Business  
 Karen Beckett, University Registrar  
 Carrie Glass, Executive Director of Student Financial Assistance and Employment



October 17, 2019

Faculty Senate  
University of Miami  
Coral Gables, FL

Dear Faculty Senate:

I write to extend my enthusiastic support of the proposed changes in course requirement for the BBA and BSBA Accounting major. The proposal was developed in spring of 2018 by a committee of accounting faculty. The proposal was unanimously supported by the Department of Accounting faculty and the Undergraduate Business Education Committee. It was read in School Council and was unanimously approved by that body on April 19, 2018.

The proposed curriculum of the accounting major will undoubtedly enrich our BBA and BSBA students' skills in accounting and augment their future career prospects.

Thank you for your support and collaboration. I look forward to working with the Faculty Senate on other matters in the future.

Sincerely,

A handwritten signature in blue ink that reads 'John Quelch'.

John Quelch

Dean  
Miami Herbert Business School

cc: Dhananjay Nanda, Chair of Accounting Department  
Brian Barrett, Chair of School Council  
Ann Olazabal, Vice Dean for Undergraduate Business Education

## **MEMORANDUM**

**TO:** Faculty Senate

**FROM:** Mrs. Blanca Ripoll  
Secretary of the Faculty School Council  
Miami Business School

**DATE:** January 15, 2020

**SUBJECT:** Unanimous approval of the change in course requirements for the Accounting major

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On Friday, April 19, 2019, the Faculty School Council of the Miami Herbert Business School (MBS) met and unanimously approved the proposal to change course requirements for the Accounting major.

cc: Council members  
Dr. DJ Nanda, Chair Accounting Department



## MEMORANDUM

**To:** MBS School Council

**From:** Dhananjay Nanda  
Chair, Department of Accounting

**Date:** Original proposal: April 1, 2019. Revised proposal: October 2, 2019

**Subject:** Change course requirements for the BBA and BSBA Accounting major

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### Proposed Change

We propose to modify the existing curriculum of the BBA and BSBA Accounting major to redefine a common core of required courses and a set of elective courses.

### Rationale

A change of the current curriculum would give students more flexibility to align their coursework with future accounting career opportunities that require analytics, technology and finance skills, and would align our accounting major offering with peer schools.

1. Firms that recruit our graduates are increasingly targeting students with advanced data analytics and technology skills.
2. The Accounting Advisory Board feels that our program does not adequately prepare our graduates in analytics and technology, which have become increasingly more important for future accounting professionals. In fact, firms are seeking to recruit accounting graduates who are double majors; e.g. Accounting and Analytics. (see letter from Advisory Board attached)
3. Our current curricula, with 33 required credits (6 in the Business Core), is not conducive to supporting double majors since accounting majors can only take 18 and 7 credits of electives in the BBA and BSBA respectively, which are potentially insufficient for a major in Business Analytics, Business Technology or Finance.
4. The current credit requirements for our accounting major exceed those of many of our peer institutions. For example, the top ranked accounting programs at the Wake Forest, University of Texas and the University of Illinois all require 27 credits or less. (see attached benchmarking information). Further, these peer programs are also in the process of reconfiguring their accounting programs to incorporate analytics and technology classes.
5. Most of our identified peer institutions do not require students to take both Advanced Taxation and Advanced Accounting at the undergraduate level. These courses are generally offered as electives at the undergraduate level or, more often, as required courses at the graduate level for those wishing to pursue the CPA designation. In fact, Miami Business School already offers these classes at the graduate level (ACC 639 and ACC 631, respectively) in our MAcc and MST programs for non-UM undergraduate accounting majors that enter these programs. Because the majority of our undergraduate ACC majors transition into the graduate program, they will have the opportunity to take these classes at the graduate level. Further, by offering them at the

graduate level, it potentially encourages undergraduate students that wish to pursue public accounting careers to enroll in the MAcc/MST programs at MBS in order to fulfil the 150-hour requirement for CPA licensure.

6. The Florida State Board of Accountancy has reduced the CPA Business Law requirement to 3 semester hours.

**Current Curriculum Requirements**

The current BBA and BSBA accounting major curriculum requires students to take 24 credits of accounting coursework, 3 credits of business law, in addition to the business core requirements that include 6 credits of accounting coursework.

ACC 301	Cost Accounting	3
ACC 311	Intermediate Accounting I	3
ACC 312	Intermediate Accounting II	3
ACC 402	Auditing	3
ACC 403	Fundamentals of Taxation	3
ACC 404	Advanced Taxation	3
ACC 406	Accounting Systems	3
ACC 411	Advanced Accounting	3
BSL 401	The Law of Financial Transactions	3
<b>Total Credit Hours</b>		<b>27</b>

**Proposed New Curriculum**

The proposed new curriculum removes ACC 404 (Advanced Taxation), ACC 411 (Advanced Accounting and BSL 401 (The Law of Financial Transactions) from the required courses (9 credits) in the BBA and BSBA. In addition, for the BBA only, the proposal requires the selection of 2 elective courses in finance, analytics and technology (6 credits) as listed below. The current BSBA curricula already includes as required or as elective options some of the courses within the finance, analytics and technology list, such that there is no recommendation to add the requirement.<sup>1</sup> All courses listed as electives below for the BBA are currently taught as part of the BBA and BSBA curricula.

The proposed curriculum's effective date is Fall 2020 and affects only students entering the University of Miami after Fall 2020. Students enrolled prior to Fall 2020 will be provided the opportunity to switch over to the new curriculum. However, the Accounting Department will continue offering ACC 404, ACC 411 and BSL 401 for students enrolled prior to Fall 2020 that need to complete the current major curriculum.

ACC 301	Cost Accounting	3
ACC 311	Intermediate Accounting I	3
ACC 312	Intermediate Accounting II	3
ACC 402	Auditing	3
ACC 403	Fundamentals of Taxation	3
ACC 406	Accounting Systems	3
<u>Choose two courses from the following<sup>2</sup>: (BBA only)</u>		
BTE 320	Introduction to Programming	3
BTE 423	Database Management Systems	3
MAS 332	Data Acquisition, Preparation and Visualization	3
MAS 432	Data Analysis	3
FIN 303	Intermediate Financial Management	3
FIN 320	Investment and Security Markets	3
<b>Total Credit Hours</b>		<b>24</b>

<sup>1</sup> With the exception of BTE 423, all of the courses listed among the elective options for the BBA (choice of two) are required courses in the BSAF program: BTE 320, MAS 332, MAS 432, FIN 303, and FIN 320; BTE 423 is an elective. In the BSBA program, BTE 320 is required and BTE 423 is an elective.

<sup>2</sup> Courses taken to fulfill accounting major requirements do not count towards other major or minor requirements.

**Benchmarking Accounting Course for Accounting Majors**

Schools	Bus Core ACC	ACC major	Total	Intro Financial	Intro Managerial	Interm. 1	Interm. 2	Cost	Systems	Intro Tax	Intro Audit	Adv Tax	Adv Acc	Law	FSA
Miami	6	27	33	X	X	X	X	X	X	X	X	X	X	X	
Notre Dame	6	22	28	X	X	X	X	X		X	X			4X	3-analytics
Wake Forest	6	18	24	X	X	4X	4X		X	X	4X				
UF	8	26	34	4X	4X	4X	4X	4X	4X	X	X			4X	
Texas	6	21	27	X	X	X	X	X	X	X	X			X	
Illinois	6	21	27	X	X	X	X	X	X	X	X	E	E		
Ohio State	6	25.5	31.5	X	X	X	X	X	X	X	X	E	X	1.5X	
Colorado	3	18	21	0.5X	0.5X	X	X	X	E	X	E	E	E		E
Pittsburgh	6	21	27	X	X	X	X	X	X	X	X		X		
NYU	3	15*	18		X	E*		E*		E*					X

X: required and E: one required elective of those listed  
 \*6 credits required (Managerial and FSA/Intro) plus 9 credits (3) electives (Adv managerial, Fin Reporting, M&A, Modeling, Adv FSA, Entertainment accounting, Valuation, Income Tax).

## Curriculum Requirements

**(reflects proposed changes for the BBA in Accounting beginning Fall 2020)**

Major Area of Specialization in Accounting (People & Society)

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
<b>University General Education Requirements <sup>1,2</sup></b>		
<u>ENG 105</u>	English Composition I	3
<u>ENG 106</u>	English Composition II <sup>3</sup>	3
<u>UMX 100</u>	The University of Miami Experience	0
Arts and Humanities Cognate Courses		9
STEM Cognate Courses		9
<b>Electives</b>		<b>21</b>
<b>BBA Business Core Requirements <sup>1</sup></b>		
<u>ACC 211</u>	Principles of Financial Accounting	3
<u>ACC 212</u>	Managerial Accounting	3
<u>BSL 212</u>	Introduction to Business Law	3
<u>BTE 210</u>	Fundamentals of Business Technology and Innovation	3
<u>BUS 150</u>	Business Analytics	3
<u>BUS 300</u>	Critical Thinking and Persuasion for Business <sup>3</sup>	3
<u>ECO 211</u>	Principles of Microeconomics (Microeconomics)	3
<u>ECO 212</u>	Principles of Macroeconomics (Macroeconomics)	3
<u>FIN 302</u>	Fundamentals of Finance	3
<u>MAS 110</u>	Quantitative Applications in Business (minimum grade of C-required)	3
or <u>MTH 161</u>	Calculus I	
<u>MAS 201</u>	Introduction to Business Statistics (minimum grade of C-required)	3
<u>MAS 202</u>	Intermediate Business Statistics	3
<u>MGT 100</u>	Managing for Success in the Global Environment	3
<u>MGT 303</u>	Operations Management	3
<u>MGT 304</u>	Organizational Behavior	3
<u>MGT 401</u>	Strategic Management (must be taken in the final semester)	3
<u>MKT 201</u>	Foundations of Marketing	3



Code	Title	Credit Hours
or <b>MKT.301</b>	Marketing Foundations	
<b>Major Area of Specialization in Accounting <sup>4</sup></b>		
<b>ACC 301</b>	Cost Accounting	3
<b>ACC 311</b>	Intermediate Accounting I	3
<b>ACC 312</b>	Intermediate Accounting II <sup>4</sup>	3
<b>ACC 402</b>	Auditing	3
<b>ACC 403</b>	Fundamentals of Taxation	3
<b>ACC 406</b>	Accounting Systems	3
<b>Choose two courses (6 credit hours) from the following technology, finance, and analytics choices:</b>		<b>6</b>
<b>BTE 320</b>	<b>Introduction to Programming</b>	
<b>BTE 423</b>	<b>Database Management Systems</b>	
<b>FIN 303</b>	<b>Intermediate Financial Management</b>	
<b>FIN 320</b>	<b>Investment and Security Markets</b>	
<b>MAS 332</b>	<b>Data Acquisition, Preparation and Visualization</b>	
<b>MAS 432</b>	<b>Data Analysis</b>	

**Total Credit Hours** **120**

Course List

- 1 **NOTE:** **ENG 105** and **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 academic advisor.
- 3 Students who do not earn at least a C- in **ENG 106** must either repeat **ENG 106** and earn at least a C- or complete **ENG 230** with at least a C- before enrolling in **BUS 300**.
- 4 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 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**

<b>Fall</b>		<b>Credit Hours</b>
ECO 211	Principles of Microeconomics	3
ENG 105	English Composition I	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
UMX 100	The University of Miami Experience	0
<b>Credit Hours</b>		<b>15</b>

**Spring**

BSL 212	Introduction to Business Law	3
ECO 212	Principles of Macroeconomics	3
ENG 106	English Composition II	3
MAS 201	Introduction to Business Statistics	3
Arts and Humanities Cognate Course		3
<b>Credit Hours</b>		<b>15</b>

**Sophomore Year**

**Fall**

ACC 211	Principles of Financial Accounting	3
BUS 150	Business Analytics	3
MAS 202	Intermediate Business Statistics	3
MGT 304	Organizational Behavior	3
Arts and Humanities Cognate Course		3
<b>Credit Hours</b>		<b>15</b>

**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
<b>Credit Hours</b>		<b>15</b>

**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**

Choice course in technology, finance, or analytics 3

STEM Cognate Course 3

Elective 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

Elective 3

**Credit Hours 15**

**Total Credit Hours 120**

## Curriculum Requirements

**(reflects proposed changes for the BSBA in Accounting beginning Fall 2020)**

### Major Area of Specialization in Accounting (People & Society)

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>		
<a href="#">ENG 105</a>	English Composition I	3
<a href="#">ENG 106</a>	English Composition II <sup>3</sup>	3
<a href="#">UMX 100</a>	The University of Miami Experience	0
Arts and Humanities Cognate Courses		9
STEM Cognate Courses		9
<b>Electives</b>		<b>16</b>
<b>BSBA Business Core Requirements <sup>1</sup></b>		
<a href="#">ACC 211</a> or <a href="#">ACC 221</a>	Principles of Financial Accounting Accelerated Principles of Financial Accounting	3
<a href="#">ACC 212</a> or <a href="#">ACC 222</a>	Managerial Accounting Accelerated Managerial Accounting	3
<a href="#">BSL 212</a>	Introduction to Business Law	3
<a href="#">BTE 210</a>	Fundamentals of Business Technology and Innovation	3
<a href="#">BTE 320</a>	Introduction to Programming	3
<a href="#">BUS 150</a>	Business Analytics	3
<a href="#">BUS 300</a>	Critical Thinking and Persuasion for Business <sup>3</sup>	3
<a href="#">ECO 211</a>	Principles of Microeconomics	3
<a href="#">ECO 212</a>	Principles of Macroeconomics	3
<a href="#">FIN 302</a>	Fundamentals of Finance	3
<a href="#">MAS 311</a>	Applied Probability and Statistics (minimum grade of C- required)	3
<a href="#">MAS 312</a>	Statistical Methods and Quality Control	3
<a href="#">MTH 161</a>	Calculus I (minimum grade of C- required)	4
<a href="#">MTH 162</a>	Calculus II	4
<a href="#">MGT 100</a>	Managing for Success in the Global Environment	3

Code	Title	Credit Hours
<a href="#">MGT 303</a>	Operations Management	3
<a href="#">MGT 304</a>	Organizational Behavior	3
<a href="#">MGT 401</a>	Strategic Management (must be taken in the final semester)	3
<a href="#">MKT 201</a> or <a href="#">MKT 301</a>	Foundations of Marketing Marketing Foundations	3
Quantitative Choice - Select one of these suggested courses approved by the academic advisor - check pre-requisites:		3
<a href="#">BTE 324</a>	Object-Oriented Programming	
<a href="#">BTE 423</a>	Database Management Systems	
<a href="#">ECO 430</a>	Applied Econometrics	
<a href="#">ECO 510</a>	Mathematical Economics and Applications	
<a href="#">MAS 342</a>	Introduction to Optimization and Decision Making	
<a href="#">MAS 442</a>	Stochastic Models in Operations Research	
<a href="#">MAS 547</a>	Computer Simulation Systems	
<a href="#">MGT 445</a>	Supply Chain Modeling and Analysis	
<a href="#">MGT 446</a>	Supply Chain Strategy	
<b>Major Area of Specialization in Accounting <sup>4</sup></b>		
<a href="#">ACC 301</a>	Cost Accounting	3
<a href="#">ACC 311</a>	Intermediate Accounting I	3
<a href="#">ACC 312</a>	Intermediate Accounting II <sup>4</sup>	3
<a href="#">ACC 402</a>	Auditing	3
<a href="#">ACC 403</a>	Fundamentals of Taxation	3
<a href="#">ACC 406</a>	Accounting Systems	3
<b>Total Credit Hours</b>		<b>120</b>

**Course List**

**NOTE:** [ENG 105](#) and [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 academic advisor.

3

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

4

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 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**

**Fall**

		<b>Credit Hours</b>
<u>ECO 211</u>	Principles of Microeconomics	3
<u>ENG 105</u>	English Composition I	3
<u>MGT 100</u>	Managing for Success in the Global Environment	3
<u>MKT 201</u>	Foundations of Marketing	3
<u>MTH 161</u>	Calculus I	4
<u>UMX 100</u>	The University of Miami Experience	0
	<b>Credit Hours</b>	<b>16</b>

**Spring**

<u>BSL 212</u>	Introduction to Business Law	3
<u>BUS 150</u>	Business Analytics	3
<u>ECO 212</u>	Principles of Macroeconomics	3
<u>ENG 106</u>	English Composition II	3
<u>MTH 162</u>	Calculus II	4
	<b>Credit Hours</b>	<b>16</b>

**Sophomore Year**

**Fall**

<u>ACC 211</u>	Principles of Financial Accounting	3
<u>BTE 210</u>	Fundamentals of Business Technology and Innovation	3
<u>MAS 311</u>	Applied Probability and Statistics	3
<u>MGT 304</u>	Organizational Behavior	3
Art and Humanities Cognate Course		3
	<b>Credit Hours</b>	<b>15</b>

**Spring**

<u>ACC 212</u>	Managerial Accounting	3
<u>BTE 320</u>	Introduction to Programming	3
<u>BUS 300</u>	Critical Thinking and Persuasion for Business	3
<u>FIN 302</u>	Fundamentals of Finance	3
<u>MAS 312</u>	Statistical Methods and Quality Control	3
	<b>Credit Hours</b>	<b>15</b>



**Junior Year**

**Fall**

<u>ACC 311</u>	Intermediate Accounting I	3
<u>ACC 403</u>	Fundamentals of Taxation	3
<u>MGT 303</u>	Operations Management	3
Arts and Humanities Cognate Course		3
STEM Cognate Course		3
<b>Credit Hours</b>		<b>15</b>

**Spring**

<u>ACC 312</u>	Intermediate Accounting II	3
<u>ACC 402</u>	Auditing	3
Arts and Humanities Cognate Course		3
STEM Cognate Course		3
<u>Elective</u>		3
<b>Credit Hours</b>		<b>15</b>

**Senior Year**

**Fall**

Quantitative Choice Course		3
STEM Cognate Course		3
Elective		3
<u>Elective</u>		3
<u>Elective</u>		3
<b>Credit Hours</b>		<b>15</b>

**Spring**

<u>ACC 301</u>	Cost Accounting	3
<u>ACC 406</u>	Accounting Systems	3
<u>MGT 401</u>	Strategic Management	3
Elective		3
Elective		1
<b>Credit Hours</b>		<b>13</b>
<b>Total Credit Hours</b>		<b>120</b>