

# **MBA PROGRAMS**

## **(Interamerican University of PR Metro Campus)**

### **Specialization in Accounting (M.B.A.)**

#### **Required Course**

BADM 697A Integration Seminar in Accounting

#### **Four of the following courses:**

BADM 6180 Advanced Cost Accounting

BADM 6300 Advanced Auditing

BADM 6310 Contemporary Aspects of Accounting

BADM 6320 Advanced Federal Taxes

BADM 6330 Advanced Puerto Rican Taxes

#### **Accounting courses Description**

##### **BADM 6180 ADVANCED COST ACCOUNTING**

Financial information analysis, planning, budget and other related aspects as instruments for managerial and production decision making. Emphasis on cost allocation, its distribution and breakeven analysis.

##### **BADM 6300 ADVANCED AUDITING**

Evaluation and application of the Generally Accepted Auditing Standards (GAAS). Analysis of trends in the practice of the profession. Study of the auditing process and other related services. Analysis of the external auditor's role in agreement with the norms and laws that regulate the practice of the profession.

##### **BADM 6310 CONTEMPORARY ASPECTS OF ACCOUNTING**

Evaluation and application of the Generally Accepted Accounting Principles. Analysis of the declarations emitted by the Financial Accounting Standards Board (FASB).

##### **BADM 6320 ADVANCED FEDERAL TAXES**

Study of the Federal Tax Law, based on the analysis and handling of cases, research, alternatives to file returns and readings on current tax practices.



**BADM 6330 ADVANCED PUERTO RICAN TAXES**

Study of the Puerto Rican Tax Law, based on the analysis and handling of cases, research, alternatives to file returns and readings on current tax practices.

**BADM 697A INTEGRATION SEMINAR IN ACCOUNTING**

Application of the knowledge acquired in the different specialization courses. Includes aspects related to financial accounting, cost accounting, auditing and other related topics. Prerequisite: Have completed all specialization courses. Grade: P/NP.