

# Accounting

[www.laguardia.edu/majors](http://www.laguardia.edu/majors)

The Accounting Program, coordinated by the Business and Technology Department, offers two courses of study leading to an Associate in Applied Science (AAS) degree.

The major objectives of the Accounting Program and the Joint Accounting/Computer Option are to provide students with a foundation in key conceptual, theoretical and procedural aspects of accounting and an understanding of their relevance to the functioning of various organizations.

Graduates of the accounting programs are employable in entry-level positions in the private business sector and in federal, state, and local governmental agencies. Graduates are also qualified to perform basic auditing and accounting functions on the staffs of public accounting firms. Although the AAS degree programs are designed for students with immediate career goals upon graduation, experience has shown that a significant percentage of accounting majors will continue their studies at a four-year college.

Students interested in acquiring proficiency in accounting and computer systems can register in the Joint Accounting/Computer Option. This option underscores the relevance of accounting and computers in contemporary society.

Students are able to complete internships from numerous job opportunities available through LaGuardia's Cooperative Education Department. These work experiences not only enable students to bridge the gap between classroom theory and practical applications in the business world, but also provide valuable experience for subsequent full-time employment.

Students who need additional skill development in reading, writing, mathematics, and communication will be required to take basic skills and/or ESL courses. These courses are not listed in the curriculum. The particular courses students must successfully complete are determined by their scores on the college placement test. For more information on the basic skills requirements, see page 175.

Descriptions of courses in this major can be found on page 93.

## Accounting Curriculum: AAS Degree

### Counseling

New Student Seminar 0

### English: 6 credits

Composition I ENC/G101 3

Writing Through Literature ENG102 3

### Humanities/Social Science: 3 credits

Liberal Arts Elective 3

### Math, Engineering & Computer Science: 3 credits

Elementary Statistics I MAT120\* 3

### Math, Engineering & Computer Science/Natural Sciences/Health Sciences: 3 credits

Liberal Arts Elective 3

*(Students can fulfill the math or science requirement by taking any liberal arts course in either subject. For Natural Sciences/Health Sciences, select only course designations beginning with SCB, SCC, SCH, or SCP.)*

\* Precalculus MAT200 or Calculus I MAT201 can be used to satisfy this degree requirement.



**ACCOUNTING OPTION**

**Accounting/Business/Technology: 29 credits**

Principles of Accounting I BTA111	4
Principles of Accounting II BTA112	4
Accounting Applications for the Microcomputer BTA130	3
Introduction to Business BTM101	3
Business Law I BTM110	3

*Select three of the following courses:* 9

Intermediate Accounting I BTA201	
Intermediate Accounting II BTA202	
Cost Accounting I BTA210	
Cost Accounting II BTA211	
Individual Income Tax Procedures BTA150	
Partnership and Corporation Tax Procedures BTA155	
Internal Audit BTA220	
Introduction to Computers and Their Applications BTC100	3

**Social Science: 3 credits**

*Select one of the following courses:* 3

Introduction to Microeconomics SSE103	
Introduction to Macroeconomics SSE104	

**Cooperative Education: 6 credits**

Fundamentals of Professional Advancement CEP121	3
Full-Time Internship CEP201	3

*(Both Day and Extended Day students are required to take CEP121. Extended Day students may take CEP201 or an unrestricted elective course.)*

**Liberal Arts Electives: 2 credits**

Any course in Communication Skills; Education and Language Acquisition; English; Human Services; Humanities; Library; Mathematics, Engineering, and Computer Science; Natural Sciences; or Social Science EXCEPT when noted as unrestricted elective in DegreeWorks or College Catalog. See page 176 for these courses. 2

**Unrestricted Electives: 5 credits**

Transfer students are advised to take liberal arts courses. Career students are advised to select courses from the Business and Technology Department. 5

One elective must be urban study course. See page 178 for these courses.

**TOTAL CREDITS: 60**

OR

**JOINT ACCOUNTING/COMPUTER OPTION**

**Accounting/Business/Technology: 23 credits**

Principles of Accounting I BTA111	4
Principles of Accounting II BTA112	4
Accounting Applications for the Microcomputer BTA130	3
Introduction to Business BTM101	3

*Select one of the following pairs:* 6

Intermediate Accounting I BTA201 and Intermediate Accounting II BTA202

*or*

Cost Accounting I BTA210 and Cost Accounting II BTA211	
Introduction to Computers and their Applications BTC100	3

**Math, Engineering & Computer Science: 9 credits**

Introduction to Visual Programming MAC109	3
Database Concepts and Programming MAC250	3
Introduction to Teleprocessing MAC260	3

**Cooperative Education: 6 credits**

Fundamentals of Professional Advancement CEP121	3
Full-Time Internship CEP201	3

*(Both Day and Extended Day students are required to take CEP121. Extended Day students may take CEP201 or an unrestricted elective course.)*

**Liberal Arts Electives: 5 credits**

Any course in Communication Skills; Education and Language Acquisition; English; Human Services; Humanities; Library; Mathematics, Engineering, and Computer Science; Natural Sciences; or Social Science EXCEPT when noted as unrestricted elective in DegreeWorks or College Catalog. See page 176 for these courses. 5

**Unrestricted Electives: 2 credits**

One elective must be an urban study course. See page 178 for these courses. 2

**TOTAL CREDITS: 60**

*Note:* Students should consult with a counselor and/or faculty advisor in the selection of elective courses to ensure maximum transferability of credits taken.