

Accounting and Finance

The Accounting and Finance curriculum is designed to provide students with the knowledge and skills necessary for employment and growth in the accounting and finance profession. Accountants and finance professionals assemble, analyze, process, and communicate essential information about financial operations.

Course work may include accounting, finance, ethics, business law, computer applications, financial planning, insurance, marketing, real estate, selling, and taxation. Related skills are developed through the study of communications, computer applications, financial analysis, critical thinking skills, and ethics.

Graduates should qualify for entry-level accounting and finance positions in many types of organizations including accounting firms, small businesses, manufacturing firms, banks, hospitals, school systems, and governmental agencies.

Advancement in the accounting and finance profession is realized with work experience and additional education. For more information, call the Business and Accounting Division office at 704.330.4228.

For specific information about potential positions and wages in accounting and finance employment, visit the Central Piedmont Career Coach website.

Accounting and Finance (A25800)

Degree Awarded

The Associate in Applied Science Degree – Accounting and Finance is awarded by the college upon completion of this program. Two tracks are available:

- Accounting and Finance - Accounting Track (A25800A) (p. 1)
- Accounting and Finance - Financial Services (A25800F) (p. 2)

Admissions

- A high school diploma or equivalent is required.
- Complete the general application to Central Piedmont.
- Submit high school transcripts and any college transcripts to Admissions, Records, and Registration.
- Request that all former college transcripts be evaluated for transfer credit.
- Accounting, business and economic college-level courses taken more than 10 years ago are not accepted.
- Central Piedmont placement tests are required in reading comprehension and algebra. Developmental courses in English and mathematics are available for students to build basic skills and knowledge. All developmental courses needed must be completed prior to beginning courses with these prefixes: ACC, BUS, ECM, INT, LOG and MKT.
- Attend a counseling/orientation appointment following placement testing.
- Meet with the program chair for advisement regarding program sequence of courses and course registration. Call the Business and Accounting Division at 704.330.4228 for an appointment.
- Many courses have prerequisites or co-requisites. Check the Courses section for details.

Transferring to Senior Institution

To transfer courses more effectively, students intending to transfer to a senior institution should check with that college for its general education, program and GPA requirements.

Students enrolled in the Accounting program who think that they may decide to transfer to a senior institution should take course MAT 143 or higher.

Contact Information

The Accounting and Finance program is in the Business and Accounting Division. For more information, call the Business and Accounting Division at 704.330.4228.

Accounting and Finance - Accounting Track (A25800A)

General Education Requirements

ENG 111	Writing and Inquiry	3.0
Select one of the following:		3.0
ENG 112	Writing and Research in the Disciplines	
ENG 114	Professional Research & Reporting	
COM 110	Introduction to Communication	
COM 231	Public Speaking	
Select one of the following:		3.0
MAT 143	Quantitative Literacy	
MAT 152	Statistical Methods I	
MAT 171	Precalculus Algebra	
Select one of the following:		3.0
ART 111	Art Appreciation	
ART 114	Art History Survey I	
ART 115	Art History Survey II	
DRA 111	Theatre Appreciation	
HUM 120	Cultural Studies	
HUM 130	Myth in Human Culture	
MUS 110	Music Appreciation	
MUS 112	Introduction to Jazz	
PHI 215	Philosophical Issues	
PHI 240	Introduction to Ethics	
REL 110	World Religions	
Select one of the following:		3.0
ECO 251	Principles of Microeconomics	
ECO 252	Principles of Macroeconomics	
POL 120	American Government	
PSY 150	General Psychology	
SOC 210	Introduction to Sociology	
HIS 111	World Civilizations I	
HIS 112	World Civilizations II	
HIS 131	American History I	
HIS 132	American History II	
Major Requirements		
ACC 120	Principles of Financial Accounting	4.0
ACC 121	Principles of Managerial Accounting	4.0
ACC 129	Individual Income Taxes	3.0
ACC 149	Introduction to Accounting Spreadsheets	2.0

Accounting and Finance

ACC 220	Intermediate Accounting I	4.0
ACC 221	Intermediate Accounting II	4.0
ACC 269	Auditing & Assurance Services	3.0
Select one of the following:		2.0
ACC 140	Payroll Accounting	
ACC 150	Accounting Software Applications	
Other Major Requirements		
ACA 122	College Transfer Success	1.0
BUS 115	Business Law I	3.0
CIS 110	Introduction to Computers	3.0
Select one of the following:		3.0
BAF 143	Financial Planning	
BUS 125	Personal Finance	
BUS 225	Business Finance	
Select one of the following:		3.0
ECO 251	Principles of Microeconomics	
ECO 252	Principles of Macroeconomics	
Select 10 hours from the following:		10.0
ACC 130	Business Income Taxes	
ACC 140	Payroll Accounting	
ACC 150	Accounting Software Applications	
ACC 225	Cost Accounting	
ACC 240	Gov & Not-For-Profit Acct	
ACC 249	Forensic Accounting & Cybersecurity	
ACC 250	Advanced Accounting	
ACC 267	Fraud Examination	
ACC 270	International Accounting	
BUS 110	Introduction to Business	
BUS 234	Training and Development	
BUS 240	Business Ethics	
BUS 253	Leadership and Management Skills	
INT 110	International Business	
LOG 110	Introduction to Logistics	
LOG 125	Transportation Logistics	
MKT 120	Principles of Marketing	
MKT 123	Fundamentals of Selling	
MKT 232	Social Media Marketing	
WBL 111	Work-Based Learning I	
WBL 112	Work-Based Learning I	
WBL 121	Work-Based Learning II	
WBL 131	Work-Based Learning III	
FRE 111 & FRE 181	Elementary French I and French Lab 1	
FRE 112 & FRE 182	Elementary French II and French Lab 2	
GER 111 & GER 181	Elementary German I and German Lab 1	
GER 112 & GER 182	Elementary German II and German Lab 2	
SPA 111 & SPA 181	Elementary Spanish I and Spanish Lab 1	

SPA 112 & SPA 182	Elementary Spanish II and Spanish Lab 2	
Total Credits		64

Accounting and Finance - Financial Services Track (A25800F)

General Education Requirements

ENG 111	Writing and Inquiry	3.0
Select one of the following:		3.0
ENG 112	Writing and Research in the Disciplines	
ENG 114	Professional Research & Reporting	
COM 110	Introduction to Communication	
COM 231	Public Speaking	
Select one of the following:		3.0
MAT 143	Quantitative Literacy	
MAT 152	Statistical Methods I	
MAT 171	Precalculus Algebra	
Select one of the following:		3.0
ART 111	Art Appreciation	
ART 114	Art History Survey I	
ART 115	Art History Survey II	
DRA 111	Theatre Appreciation	
HUM 120	Cultural Studies	
HUM 130	Myth in Human Culture	
MUS 110	Music Appreciation	
MUS 112	Introduction to Jazz	
PHI 215	Philosophical Issues	
PHI 240	Introduction to Ethics	
REL 110	World Religions	
Select one of the following:		3.0
ECO 251	Principles of Microeconomics	
ECO 252	Principles of Macroeconomics	
POL 120	American Government	
PSY 150	General Psychology	
SOC 210	Introduction to Sociology	
HIS 111	World Civilizations I	
HIS 112	World Civilizations II	
HIS 131	American History I	
HIS 132	American History II	
Major Requirements		
ACC 120	Principles of Financial Accounting	4.0
ACC 121	Principles of Managerial Accounting	4.0
ACC 149	Introduction to Accounting Spreadsheets	2.0
ACC 220	Intermediate Accounting I	4.0
ACC 269	Auditing & Assurance Services	3.0
BAF 121	Economics for Bankers	3.0
Other Major Requirements		
ACA 122	College Transfer Success	1.0
BUS 115	Business Law I	3.0
CIS 110	Introduction to Computers	3.0
Select 9 hours from the following:		9.0
ACC 210	Enterprise Risk Management	

BAF 143	Financial Planning	
BUS 125	Personal Finance	
BUS 225	Business Finance	
Select one of the following:		3.0
ECO 251	Principles of Microeconomics	
ECO 252	Principles of Macroeconomics	
Select 10 hours from the following:		10.0
ACC 249	Forensic Accounting & Cybersecurity	
ACC 267	Fraud Examination	
ACC 270	International Accounting	
BUS 110	Introduction to Business	
BAS 120	Introduction to Analytics	
BAS 121	Data Visualization	
BAS 150	Introduction to Analytical Programming	
BAS 220	Applied Analytical Programming	
BUS 228	Business Statistics	
BUS 234	Training and Development	
BUS 240	Business Ethics	
BUS 253	Leadership and Management Skills	
INT 110	International Business	
LOG 110	Introduction to Logistics	
LOG 125	Transportation Logistics	
MKT 120	Principles of Marketing	
MKT 123	Fundamentals of Selling	
MKT 232	Social Media Marketing	
WBL 111	Work-Based Learning I	
WBL 112	Work-Based Learning I	
WBL 121	Work-Based Learning II	
WBL 131	Work-Based Learning III	
FRE 111 & FRE 181	Elementary French I and French Lab 1	
FRE 112 & FRE 182	Elementary French II and French Lab 2	
GER 111 & GER 181	Elementary German I and German Lab 1	
GER 112 & GER 182	Elementary German II and German Lab 2	
SPA 111 & SPA 181	Elementary Spanish I and Spanish Lab 1	
SPA 112 & SPA 182	Elementary Spanish II and Spanish Lab 2	
Total Credits		64

No diplomas are offered in Accounting and Finance.

Accounting and Finance Certificates (C25800)

- Accounting and Finance Certificate Specialization in Accounting (C25800-C1) (p. 3)
- Accounting and Finance Certificate Specialization in Tax (C25800-C2) (p. 3)

- Accounting and Finance Certificate Specialization in Professional Accounting Certificate I (C25800-C3) (p. 3)
- Accounting and Finance Certificate Specialization in Professional Accounting Certificate II (C25800-C4) (p. 4)
- Accounting and Finance Certificate Specialization in Individual Finance (C25800-C5) (p. 4)
- Accounting and Finance Certificate Specialization in Business Financial Services (C25800-C6) (p. 4)
- Accounting and Finance Certificate Specialization in Forensics and Fraud Examination (C25800-C7) (p. 4)

Accounting and Finance Certificate with a Specialization in Accounting (C25800-C1)

The certificate is designed to provide the student with a concentrated course of study in the field of accounting. Upon completion of the six courses, a certificate is awarded by the college. Courses for the certificate may be applied toward the Associate in Applied Science Degree – Accounting and Finance. For more information, call the Business and Accounting Division at 704.330.4228.

Major Requirements

ACC 120	Principles of Financial Accounting	4.0
ACC 121	Principles of Managerial Accounting	4.0
CIS 110	Introduction to Computers	3.0
ACC 149	Introduction to Accounting Spreadsheets	2.0
ACC 150	Accounting Software Applications	2.0
Total Credits		15

To add existing certificate under new Program (AFAP).

Accounting and Finance Certificate with a Specialization in Tax (C25800-C2)

The certificate is designed to provide the student with a concentrated course of study in the field of taxation. Upon completion of the six courses, a certificate is awarded by the college. Courses for the certificate may be applied toward the Associate in Applied Science Degree – Accounting and Finance. For more information, call the Business and Accounting Division at 704.330.4228.

Major Requirements

ACC 120	Principles of Financial Accounting	4.0
ACC 129	Individual Income Taxes	3.0
CIS 110	Introduction to Computers	3.0
ACC 140	Payroll Accounting	2.0
ACC 130	Business Income Taxes	3.0
Total Credits		15

Accounting and Finance Certificate with a Specialization in Professional Accounting Certificate I (C25800-C3)

This certificate is designed to provide the student with a concentrated course of study in the field of accounting with an emphasis on taxation and ethics. The courses included in this certificate helps prepare students for the Regulation portion of the CPA Exam. Upon completion of the six courses, 17 credit hours, a certificate is awarded by the College. The courses for the certificate may be applied toward the Associate in Applied Science Degree - Accounting and Finance. This certificate is an ideal path towards the 30 hours of accounting courses needed (along with a

total of 150 hours) to sit for the CPA Exam. For more information, call the Business and Accounting Division at 704.330.4228.

Major Requirements

ACC 120	Principles of Financial Accounting	4.0
ACC 121	Principles of Managerial Accounting	4.0
ACC 129	Individual Income Taxes	3.0
ACC 130	Business Income Taxes	3.0
BUS 240	Business Ethics	3.0
Total Credits		17

Accounting and Finance Certificate with a Specialization in Professional Accounting Certificate II (C25800-C4)

This certificate is designed to provide students with a concentrated course of study in the field of accounting, with an emphasis on corporate accounting, as well as governmental accounting and auditing. The courses included in this certificate helps prepare students for the Auditing and Attestation, as well as the Financial Accounting and Report portions of the CPA Exam. Upon completion of the six-course, 17 credit hours, a certificate is awarded by the College. The courses for the certificate may be applied toward the Associate in Applied Science Degree - Accounting and Finance. This certificate is an ideal path toward the 30 hours of accounting courses needed (along with a total of 150 hours) to sit for the CPA Exam. For more information, call the Business and Accounting Division at 704.330.4228.

Major Requirements

ACC 220	Intermediate Accounting I	4.0
ACC 221	Intermediate Accounting II	4.0
ACC 225	Cost Accounting	3.0
ACC 240	Gov & Not-For-Profit Acct	3.0
or ACC 250	Advanced Accounting	
ACC 269	Auditing & Assurance Services	3.0
Total Credits		17

Accounting and Finance Certificate with a Specialization in Individual Finance (C25800-C5)

The certificate is designed to provide the student with a concentrated course of study in the field of individual finance. Upon completion of the five courses, a certificate is awarded by the college. Courses for the certificate may be applied toward the Associate in Applied Science Degree – Accounting and Finance. For more information, call the Business and Accounting Division at 704.330.4228.

Major Requirements

ACC 120	Principles of Financial Accounting	4.0
ECO 251	Principles of Microeconomics	3.0
BAF 121	Economics for Bankers	3.0
BUS 125	Personal Finance	3.0
BAF 143	Financial Planning	3.0
Total Credits		16

Accounting and Finance Certificate with a Specialization in Business Financial Services (C25800-C6)

The certificate is designed to provide the student with a concentrated course of study in business financial services. Upon completion of the five courses, a certificate is awarded by the college. Courses for the certificate may be applied toward the Associate in Applied Science Degree – Accounting and Finance. For more information, call the Business and Accounting Division at 704.330.4228.

Major Requirements

ACC 120	Principles of Financial Accounting	4.0
ECO 251	Principles of Microeconomics	3.0
BAF 121	Economics for Bankers	3.0
ACC 210	Enterprise Risk Management	3.0
BUS 225	Business Finance	3.0
Total Credits		16

Accounting and Finance Certificate with a Specialization in Forensics and Fraud Examination (C25800-C7)

Major Requirements

ACC 220	Intermediate Accounting I	4.0
ACC 221	Intermediate Accounting II	4.0
ACC 249	Forensic Accounting & Cybersecurity	3.0
ACC 267	Fraud Examination	3.0
ACC 269	Auditing & Assurance Services	3.0
Total Credits		17