

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, record, investigate, interpret and communicate essential information about financial operations.

Course work may include accounting, finance, fraud examination, 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, fraud investigations, 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 704.330.4865.

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:

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..
- 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 704.330.4865.

General Education Requirements

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

ACC 120	Principles of Financial Accounting	4.0
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ACC 121	Principles of Managerial Accounting	4.0
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ACC 129	Individual Income Taxes	3.0
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ACC 149	Introduction to Accounting Spreadsheets	2.0
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ACC 220	Intermediate Accounting I	4.0
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ACC 269	Auditing & Assurance Services	3.0
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Other Major Requirements

ACA 122	College Transfer Success	1.0
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BUS 115	Business Law I	3.0
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BUS 125	Personal Finance	3.0
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CIS 110	Introduction to Computers	3.0
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ECO 251	Principles of Microeconomics	3.0
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Select one of the following:		
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ACC 140	Payroll Accounting	2.0
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or ACC 150	Accounting Software Applications	
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Select one of the following:		
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BAF 143	Financial Planning	3.0
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or BUS 225	Business Finance	
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Select 12 hours from the following:		12.0
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ACC 130	Business Income Taxes
ACC 140	Payroll Accounting
ACC 150	Accounting Software Applications
ACC 210	Enterprise Risk Management
ACC 221	Intermediate Accounting II
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
BAF 110	Principles of Banking
BAS 120	Introduction to Analytics
BAF 143	Financial Planning
BAS 121	Data Visualization
BUS 110	Introduction to Business
BUS 147	Business Insurance
BUS 225	Business Finance
BUS 234	Training and Development
BUS 240	Business Ethics
BUS 253	Leadership and Management Skills
COM 231	Public Speaking
CCT 110	Introduction to Cyber Crime
INT 110	International Business
LOG 110	Introduction to Logistics
LOG 125	Transportation Logistics
MKT 120	Principles of Marketing
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	Elementary French I
FRE 181	French Lab 1
FRE 112	Elementary French II
FRE 182	French Lab 2
GER 111	Elementary German I
GER 181	German Lab 1
GER 112	Elementary German II
GER 182	German Lab 2
SPA 111	Elementary Spanish I
SPA 181	Spanish Lab 1
SPA 112	Elementary Spanish II
SPA 182	Spanish Lab 2

Total Credits**65**

No diplomas are offered in Accounting and Finance.

Accounting and Finance Certificates (C25800)

- Accounting and Finance Certificate Specialization in Accounting (C25800-C1) (p. 2)
- Accounting and Finance Certificate Specialization in Tax (C25800-C2) (p. 2)
- 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. 3)
- Accounting and Finance Certificate Specialization in Individual Finance (C25800-C5) (p. 3)
- Accounting and Finance Certificate Specialization in Business Financial Services (C25800-C6) (p. 3)
- Accounting and Finance Certificate Specialization in Forensics and Fraud Examination (C25800-C7) (p. 3)
- Accounting and Finance Certificate Specialization in Business Analytics (C25800-C8) (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, 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 704.330.4865.

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 704.330.4865.

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)

Professional Accounting Certificate I and Professional Accounting Certificate II are specifically geared toward post-baccalaureate students seeking hours to sit for the CPA exam. 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 704.330.4865.

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
or BUS 115	Business Law I	

Total Credits 17

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

Professional Accounting Certificate I and Professional Accounting Certificate II are specifically geared toward post-baccalaureate students seeking hours to sit for the CPA exam. 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 704.330.4865.

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 704.330.4865.

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 704.330.4865.

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)

This certificate is designed to provide students with a concentrated study in the field of fraud examination. Upon completion of the courses, students will understand the concepts and skills needed for entry level fraud investigation and forensic accounting positions. The certificate prepares students to understand fraud as a business problem; prevention and detection of financial fraud and the use of technology to detect fraud; elements of fraud investigation, interview techniques, and the various fraud types including employee, management, investment, vendor and customer schemes; laws governing the prosecution of fraud cases and the role of fraud examiners and forensic accountants.

Major Requirements

ACC 220	Intermediate Accounting I	4.0
CCT 110	Introduction to Cyber Crime	3.0
ACC 249	Forensic Accounting & Cybersecurity	3.0
ACC 267	Fraud Examination	3.0
ACC 269	Auditing & Assurance Services	3.0

Total Credits 16

Accounting and Finance Certificate Specialization in Business Analytics (C25800-C8)

The Accounting and Finance Certificate with a Specialization in Business Analytics is designed to provide the student with contemporary skills in business analytics, data-driven decision-making, visualization, and reporting. Students will learn how to understand analytics for business and how to translate the findings, use them to predict trends, and effectively communicate their insights. The program teaches the use of data analytics skills through a host of delivery methods, including in-person instruction, online lectures, self-directed coursework, and case studies that simulate the challenges that business analysts encounter in the real world.

Major Requirements

ACC 120	Principles of Financial Accounting	4.0
BAS 120	Introduction to Analytics	3.0
BAS 121	Data Visualization	3.0
ACC 249	Forensic Accounting & Cybersecurity	3.0
MAT 152	Statistical Methods I	4.0
Total Credits		17

Accounting and Finance Suggested Course Sequence

The following is the suggested plan for when to take each course to complete the Associate in Applied Science degree, based on the program requirements of the 2023-2024 catalog. This is only a recommendation — you may take courses in another order upon consultation with your advisor. This plan is based on you starting with college-level math and English courses, starting your program in the fall, and attending full-time. You can also follow this sequence if you attend part-time. Speak with your academic advisor about the plan and any questions. This program might also offer diplomas or certificates; visit the catalog or contact the program for details. Visit the Academic Advising page for instructions on locating your assigned advisor: <https://www.cpcc.edu/academics/academic-advising>

Term I		Credits
ACA 122	College Transfer Success	1.0
ACC 120	Principles of Financial Accounting	4.0
CIS 110	Introduction to Computers	3.0
ENG 111	Writing and Inquiry	3.0
MAT 143 or MAT 152 or MAT 171	Quantitative Literacy or Statistical Methods I or Precalculus Algebra	3.0
Credits		14
Term II		Credits
ACC 121	Principles of Managerial Accounting	4.0
ACC 149	Introduction to Accounting Spreadsheets	2.0
ACC 140 or ACC 150	Payroll Accounting or Accounting Software Applications	2.0
BUS 115	Business Law I	3.0
ACC 240 or ACC 249 or ACC 267	Gov & Not-For-Profit Acct or Forensic Accounting & Cybersecurity or Fraud Examination	3.0
You may have completed program certificate C25800-C1. Confirm eligibility with your academic advisor.		
Credits		14
Term III		Credits
Technical Elective		3.0
ECO 251	Principles of Microeconomics	3.0
Behavioral/Social Science		3.0
Credits		9

Term IV		Credits
ACC 129	Individual Income Taxes	3.0
ACC 220	Intermediate Accounting I	4.0
ACC 225 or ACC 210	Cost Accounting or Enterprise Risk Management	3.0
BUS 125	Personal Finance	3.0
COM 110 or COM 231	Introduction to Communication or Public Speaking	3.0
You may have completed a program certificate(s). Confirm eligibility with your academic advisor.		
Credits		16
Term V		Credits
Humanities/Fine Arts		3.0
BAF 143 or BUS 225	Financial Planning or Business Finance	3.0
Technical Elective		3.0
ACC 269	Auditing & Assurance Services	3.0
You may have completed a program certificate(s). Confirm eligibility with your academic advisor.		
Credits		12
Total Credits		65

ACC 110. Ten-Key Skills. 1.0 Credit. Class-0.0. Clinical-0.0. Lab-2.0. Work-0.0

This course is designed to enable mastery of the "touch system" on the ten-key device. Emphasis is placed on the "touch system" on the ten-key device. Upon completion, students should be able to use the "touch system" on a ten-key device in making computations necessary in accounting.

ACC 115. College Accounting. 4.0 Credits. Class-3.0. Clinical-0.0. Lab-2.0. Work-0.0

This course introduces basic accounting principles for a business. Topics include the complete accounting cycle with end-of-period statements, bank reconciliation, payrolls, and petty cash. Upon completion, students should be able to demonstrate an understanding of accounting principles and apply those skills to a business organization. This course is intended for those who have not received credit for ACC 120.

Prerequisites: Take 1 group: DMA 010 DMA 020 and DMA 030; MAT 121 MAT 122 MAT 143; MAT 152 MAT 171 MAT 172; MAT 263 MAT 271 MAT 272; MAT 273 or MAT 285, minimum grade of C; Take MAT 003. Take 1 group: Take DRE 097; Take DRE 008; Take EFL 112 ENG 111 ENG 112 ENG 113; or ENG 114, minimum grade of C; Take ENG 002

ACC 120. Principles of Financial Accounting. 4.0 Credits. Class-3.0. Clinical-0.0. Lab-2.0. Work-0.0

This course introduces business decision-making using accounting information systems. Emphasis is placed on analyzing, summarizing, reporting, and interpreting financial information. Upon completion, students should be able to prepare financial statements, understand the role of financial information in decision-making and address ethical considerations. This course is intended for students who have not received credit for ACC-115.

Prerequisites: Take 1 group: Take DMA 010 DMA 020 and DMA 030; Take MAT 121 MAT 122 MAT 143 MAT 152; MAT 171, MAT 172 MAT 263 MAT 271; MAT 272 MAT 273 or MAT 285; Minimum; grade C; Take MAT 003. Take 1 group: Take DRE 097; Take DRE 098; Take ENG 111, minimum grade of C; Take ENG 002

ACC 121. Principles of Managerial Accounting. 4.0 Credits. Class-3.0. Clinical-0.0. Lab-2.0. Work-0.0

This course includes a greater emphasis on managerial and cost accounting skills. Emphasis is placed on managerial accounting concepts for external and internal analysis, reporting and decision-making. Upon completion, students should be able to analyze and interpret transactions relating to managerial concepts including product-costing systems.

Prerequisites: Take ACC 120, minimum grade of C

ACC 129. Individual Income Taxes. 3.0 Credits. Class-2.0. Clinical-0.0. Lab-2.0. Work-0.0

This course introduces the relevant laws governing individual income taxation. Topics include tax law, electronic research and methodologies, and the use of technology for preparation of individual income tax returns. Upon completion, students should be able to analyze basic tax scenarios, research applicable tax law, and complete various individual tax forms.

Prerequisites: Take ACC 120, minimum grade of C

ACC 130. Business Income Taxes. 3.0 Credits. Class-2.0. Clinical-0.0. Lab-2.0. Work-0.0

This course introduces the relevant laws governing business and fiduciary income taxes. Topics include tax law relating to business organizations, electronic research and methodologies, and the use of technology for the preparation of business tax returns. Upon completion, students should be able to analyze basic tax scenarios, research applicable tax law, and complete various business tax forms.

Prerequisites: Take ACC 129, minimum grade of C

ACC 140. Payroll Accounting. 2.0 Credits. Class-1.0. Clinical-0.0. Lab-3.0. Work-0.0

This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is placed on computing wages; calculating social security, income, and unemployment taxes; preparing appropriate payroll tax forms; and journalizing/posting transactions. Upon completion, students should be able to analyze data, make appropriate computations, complete forms, and prepare accounting entries using appropriate technology.

Prerequisites: Take One: ACC 115 or ACC 120

ACC 149. Introduction to Accounting Spreadsheets. 2.0 Credits.

Class-1.0. Clinical-0.0. Lab-3.0. Work-0.0

This course provides a working knowledge of computer spreadsheets and their use in accounting. Topics include pre-programmed problems, model-building problems, beginning-level macros, graphics, and what-if analysis enhancements of template problems. Upon completion, students should be able to use a computer spreadsheet to complete many of the tasks required in accounting.

Prerequisites: Take CIS 110

ACC 150. Accounting Software Applications. 2.0 Credits. Class-1.0. Clinical-0.0. Lab-3.0. Work-0.0

This course introduces microcomputer applications related to accounting systems. Topics include general ledger, accounts receivable, accounts payable, inventory, payroll, and correcting, adjusting, and closing entries. Upon completion, students should be able to use a computer accounting package to accurately solve accounting problems.

Prerequisites: Take One: ACC 115 or ACC 120

ACC 210. Enterprise Risk Management. 3.0 Credits. Class-3.0. Clinical-0.0. Lab-0.0. Work-0.0

This course introduces enterprise risk management as it applies to accounting and finance. Topics include risk recognition, assessment, risk analysis, internal controls, and risk management plans. Upon completion, students should be able to demonstrate the daily managerial and organizational requirements of enterprise risk management in written and oral format.

Prerequisites: Take ACC 120

ACC 220. Intermediate Accounting I. 4.0 Credits. Class-3.0. Clinical-0.0. Lab-2.0. Work-0.0

This course is a continuation of the study of accounting principles with in-depth coverage of theoretical concepts and financial statements. Topics include generally accepted accounting principles and extensive analysis of balance sheet components. Upon completion, students should be able to demonstrate competence in the conceptual framework underlying financial accounting, including the application of financial standards.

Prerequisites: Take ACC 121

ACC 221. Intermediate Accounting II. 4.0 Credits. Class-3.0. Clinical-0.0. Lab-2.0. Work-0.0

This course is a continuation of ACC 220. Emphasis is placed on special problems which may include leases, bonds, investments, ratio analyses, present value applications, accounting changes, and corrections. Upon completion, students should be able to demonstrate an understanding of the principles involved and display an analytical problem-solving ability for the topics covered.

Prerequisites: Take ACC 220, minimum grade of C

ACC 225. Cost Accounting. 3.0 Credits. Class-3.0. Clinical-0.0. Lab-0.0. Work-0.0

This course introduces the nature and purposes of cost accounting as an information system for planning and control. Topics include direct materials, direct labor, factory overhead, process, job order, and standard cost systems. Upon completion, students should be able to demonstrate an understanding of the principles involved and display an analytical problem-solving ability for the topics covered.

Prerequisites: Take ACC 121, minimum grade of C

ACC 240. Gov & Not-For-Profit Acct. 3.0 Credits. Class-3.0. Clinical-0.0. Lab-0.0. Work-0.0

This course introduces principles and procedures applicable to governmental and not-for-profit organizations. Emphasis is placed on various budgetary accounting procedures and fund accounting. Upon completion, students should be able to demonstrate an understanding of the principles involved and display an analytical problem-solving ability for the topics covered.

Prerequisites: Take ACC 121, minimum grade of C

ACC 249. Forensic Accounting & Cybersecurity. 3.0 Credits.

Class-3.0. Clinical-0.0. Lab-0.0. Work-0.0

This course introduces students to theoretical and practical applications of investigative and analytical skills for the purpose of resolving cybersecurity and financial crimes in a manner that meets standards required by a court of law. Emphasis is placed on investigative procedures used to detect, prevent and control fraud, defalcation and misrepresentation. Upon completion, students should be able to execute cybersecurity investigative procedures to assist businesses in detecting, investigating, documenting, and preventing fraud including the collection of evidence and preparation of documents for court proceedings.

Prerequisites: Take ACC 120

ACC 250. Advanced Accounting. 3.0 Credits.

Class-3.0. Clinical-0.0. Lab-0.0. Work-0.0

This course is designed to analyze the special accounting issues, which may include business combinations, partnerships, international accounting, estates, and trusts. Emphasis is placed on analyzing transactions and preparing working papers and financial statements. Upon completion, students should be able to solve a wide variety of problems by advanced application of accounting principles and procedures.

Prerequisites: Take ACC 220, minimum grade of C

ACC 267. Fraud Examination. 3.0 Credits.

Class-3.0. Clinical-0.0. Lab-0.0. Work-0.0

This course is an introduction to the investigation techniques used to discover fraudulent activities. Emphasis is placed on the techniques for the detection, deterrence and prevention of the major types of occupational and management frauds. Upon completion, students should be able to examine relevant fraud cases and apply critical thinking and technology skills used in fraud examination.

Prerequisites: Take ACC 120

ACC 269. Auditing & Assurance Services. 3.0 Credits.

Class-3.0. Clinical-0.0. Lab-0.0. Work-0.0

This course introduces selected topics pertaining to the objectives, theory and practices in engagements providing auditing and other assurance services. Topics include planning, conducting and reporting, with emphasis on the related professional ethics and standards. Upon completion, students should be able to demonstrate an understanding of the types of professional services, the related professional standards, and engagement methodology.

Prerequisites: Take ACC 220, minimum grade of C

ACC 270. International Accounting. 3.0 Credits.

Class-3.0. Clinical-0.0. Lab-0.0. Work-0.0

This course includes identifying, recording, and interpreting financial information for accounting systems used in different countries. Topics include currency exchange rates, methods of setting and selecting transfer prices, practices used to account for rates of inflation, and major types of taxes. Upon completion, students should be able to describe accounting systems and their impacts on different currencies and demonstrate a basic knowledge of international accounting. This course is a unique concentration requirement in the international business concentration in the business administration program.

Prerequisites: Take ACC 120