

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, forensic and cybersecurity, 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
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 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
ACC 220	Intermediate Accounting I	4.0
ACC 269	Auditing & Assurance Services	3.0
Other Major Requirements		
ACA 122	College Transfer Success	1.0
BUS 115	Business Law I	3.0
BUS 125	Personal Finance	3.0
CIS 110	Introduction to Computers	3.0
ECO 251	Principles of Microeconomics	3.0
Select one of the following:		
ACC 140	Payroll Accounting	2.0
or ACC 150	Accounting Software Applications	

Select one of the following:

BAF 143	Financial Planning	3.0
or BUS 225	Business Finance	

Select 12 hours from the following: 12.0

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	Governmental and Not-For-Profit Accounting	
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 121	Computer Crime Investigation	
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	Governmental and Not-For-Profit Accounting	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 121	Computer Crime Investigation	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

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 2024-2025 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	Quantitative Literacy	3.0
or MAT 152	or Statistical Methods I	
or MAT 171	or Precalculus Algebra	
Credits		14
Term II		Credits
ACC 121	Principles of Managerial Accounting	4.0
ACC 149	Introduction to Accounting Spreadsheets	2.0
ACC 140	Payroll Accounting	2.0
or ACC 150	or Accounting Software Applications	
BUS 115	Business Law I	3.0
ACC 240	Governmental and Not-For-Profit Accounting	3.0
or ACC 249	or Forensic Accounting & Cybersecurity	
or ACC 267	or Fraud Examination	
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	Cost Accounting	3.0
or ACC 210	or Enterprise Risk Management	
BUS 125	Personal Finance	3.0
COM 110	Introduction to Communication	3.0
or COM 231	or Public Speaking	
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	Financial Planning	3.0
or BUS 225	or Business Finance	
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