

# ACCOUNTING

## Description

The School of Accountancy is separately accredited by the Association to Advance Collegiate Schools of Business (AACSB). The School's mission is to inspire lifetime learning at the leading edge of Accounting education and research. More specifically, the School of Accountancy community accomplishes its mission in advancing accounting education through research and discovery, connection and engagement and learning and transformation.

The courses in accounting are designed to give business students a basic proficiency in accounting as an analytical tool for understanding business and public affairs and to develop essential theory and application for those specializing in the field. Students who complete the College of Business program with a major in accounting and/or a master of professional accountancy (MPA) degree are well-prepared to accept positions in industry, commerce, government service, or public accounting.

Students interested in the accounting discipline are *strongly* encouraged to work closely with faculty members in the School to understand the requirements and options available for those interested in careers as certified public accountants and options to pursue the five-year master of professional accountancy program. Requirements and processes vary with each of these options.

## School of Accountancy Mission Statement

Our mission is to inspire lifetime learning at the leading edge of Accounting education and research.

We will realize the mission through Research & Discovery, Connection & Engagement, and Learning & Transformation.

## Other Admission Requirements

Enrollment in the master of professional accountancy program will require admission to the graduate program after obtaining senior standing and having completed the accounting courses normally required in the junior year (ACCT 309 Accounting Systems, ACCT 312 Federal Tax Accounting, ACCT 313 Intermediate Accounting I, and ACCT 314 Intermediate Accounting II). See the online Graduate Catalog for admission requirements specific to the Business Interdepartmental Area.

## COLLEGE REQUIREMENTS

### College Admission

The entrance requirements for the College of Business (CoB) are the same as the University of Nebraska—Lincoln General Admission Requirements.

### Admission Deficiencies/Removal of Deficiencies

Students admitted to the College of Business with core course deficiencies are advised to remove these deficiencies as soon as possible.

College-level coursework taken to remove deficiencies MAY NOT be used to meet degree requirements in the College.

## Honors Program

### Nebraska Business Honors Academy

The Nebraska Business Honors Academy is a unique cohort-based program for high-ability students with demonstrated leadership potential. The goal of the Academy is to develop critical thinking, problem-solving, and communication skills to prepare graduates to be strategic decision-makers and innovators. The Academy combines a rigorous curriculum (including approximately 40 credit hours of cohort-based courses) with leadership training, co-curricular activities, and corporate involvement. Nebraska Business Honors Academy requirements differ from those listed in the catalog. Students work closely with the Academy's advisors on appropriate sequencing and enrollment in Academy-specific requirements.

### Jeffrey S. Raikes School of Computer Science and Management

The purpose of the Jeffrey S. Raikes School of Computer Science and Management is to produce unique graduates who combine business knowledge and computing fundamentals for enterprise information and software systems. Graduates will be professionals who understand the multiple levels of new information systems and who become the technology sector's innovators, product developers, entrepreneurs, chief information officers, and CEOs. Students interested in learning more about the Jeffrey S. Raikes School of Computer Science and Management program and curriculum requirements (which may differ from those listed here) are encouraged to call 402-472-6000 or visit the Jeffrey S. Raikes program website (<https://raikes.unl.edu/>). Students may also reference the Jeffrey S. Raikes School of Computer Science and Management catalog section under Other Academic Units.

## College Degree Requirements

### Overview of College Degree Requirements

The curriculum requirements for the College consist of coursework in three areas. All coursework (except electives and where otherwise noted) must be taken for a grade.

#### 1. Non-Business Requirements (NBR)

- Consist primarily of College and University ACE (Achievement-Centered Education) coursework

#### 2. Business Core

- Foundation (BCF), (includes ACE 6)
- Intermediate (BCI), (includes ACE 8)
- Advanced-Major (BCA-M)
- Advanced-Capstone (BCA-C), (ACE 10)

#### 3. Electives

#### Non-Business Requirements (NBR)

(Most of the ACE requirements)

Eight Courses (normally 24-26 hours)

All students in the College of Business will take the following non-business courses (unless otherwise noted).

- While NBR 1, 2, 7, and 8 identify specific ACE options to choose from or identify an ACE course specifically required for the College, NBR 3, 4, 5, and 6 allow students to select courses according to their personal interests (and meet ACE 4, 5, 7, and 9).
- Most students will take coursework to fulfill these requirements during the freshman/sophomore year. However, if hours are still

needed during the junior/senior year, there may also be options to 'double count' coursework for NBR 3 (ACE 4) and/or NBR 6 (ACE 9) toward the major (BCA-M) or a minor. This is likely to be of most benefit to 'transfer-in students' due to the nature of the program and when ACE requirements are traditionally taken.

All coursework for NBR must be taken for a grade.

### **NBR 1: Written Communication (ACE 1)**

*Choose ONE of the following:*

ENGL 150 Writing and Inquiry

ENGL 151 Writing for Change

Students should refer to the course descriptions to select the **one** course best suited to individual interests. While several communication courses may be selected to fulfill the University ACE 1 outcome, **one** of the above is a specific requirement for the College of Business and will fulfill both requirements with one course. ENGL 150 and ENGL 151 are primarily restricted to first- and second-year students. Upperclass students who have not completed one of these options should take ENGL 254 Writing and Communities as a substitute.

### **NBR 2: Mathematical, Computational, Statistical or Formal Reasoning Skills (ACE 3)**

*Choose ONE of the following:*

MATH 104 Applied Calculus

MATH 106 Calculus I

Any advanced calculus course above the 106 level

Notes regarding the selection of coursework for NBR 2 (ACE 3):

- **Credit cannot be given for both MATH 104 and MATH 106.** Students must determine the appropriate course early in their program.
- A first-semester student's score on the Math Placement Exam will determine eligibility for MATH 104 or MATH 106. The student should select between these classes based on the following sets of circumstances:
  - Actuarial science majors **MUST** take MATH 106 (or a higher-level calculus).
  - Actuarial science majors will also take MATH 107 Calculus II and MATH 208 Calculus III.
  - Raikes students **MUST** take MATH 106 and MATH 107 (or a higher-level calculus).
  - MATH 106 (or higher calculus) is **strongly encouraged** for those students majoring in accounting, majoring in finance, majoring in economics, or considering graduate school.
  - While several courses may be selected to fulfill the University ACE 3 outcome, one of the above is a specific requirement for the College of Business and will fulfill both requirements with one course.
  - Freshman students who place below MATH 104 on the Math Placement Exam may want to consider summer school in order to maintain their sequence of courses.

### **Math Placement Exam (MPE)**

Students admitted to the College of Business are required to take a Math Placement Exam prior to enrolling in the college math requirement of MATH 104 or MATH 106 (or higher math).

- The results of this examination determine which math course students will enroll in their first semester on campus.
- The Math Placement Exam may be retaken if a student feels that they are able to test into a higher level course.
- Students lacking sufficient high school preparation in math may need to enroll in equivalent high school preparatory courses, as will be determined by the MPE.
- Preparatory courses should be taken as soon as possible to avoid future sequencing problems.
- Additional information about the exam can be found on the Math Placement website (<http://www.math.unl.edu/resources/undergraduate/mpe/>).

Whether required to enroll in preparation coursework first, as indicated on the MPE (MATH 100A Intermediate Algebra, MATH 101 College Algebra and/or MATH 103 College Algebra and Trigonometry), or in one of the required courses, it is critical to begin math the first semester on campus.

### **NBR 3: The Study of Scientific Methods and Knowledge of the Natural and Physical World (ACE 4)**

*Choose one course from ACE 4 Certified Courses.* (Course credit will vary between 3-4 credit hours.)

- Agribusiness majors – NBR 3 (ACE 4) – AGRI 115 Biotechnology: Food, Health and Environment; PLAS 100 Plants, Landscapes, & the Environment; PLAS 131 Plant Science; ENTO 115 Insect Biology; AGST 109 Physical Principles in Agriculture and Life Sciences; NRES 108 Earth's Natural Resource Systems Laboratory; PLPT 110 Fantastic Fungi - The Fatal and the Friendly may be taken to fulfill the science requirement (NBR 3–ACE 4) as well as a requirement for the major (BCA-M).

### **NBR 4: Study of Humanities (ACE 5)**

*Choose one course from ACE 5 Certified Courses.*

- International business majors – NBR 4 (ACE 5) – FREN 301 Survey of French Literature, FREN 302 Themes in French Literature, RUSS 301 Russian Cultural Studies, RUSS 302 Studies in Russian Culture and Film, RUSS 482 Russian Literature in Translation, RUSS 483 Russian Secular and Political Folklore, SPAN 305 The Analysis of Communication in Spanish, SPAN 314 Ecological Imagination in Hispanic Culture, SPAN 315 Gender and Sexuality in Hispanic Culture, SPAN 331 War and Human Rights in Latin America may be taken to fulfill NBR 4–ACE 5 as well as a requirement for a language minor or toward the major language requirement.

### **NBR 5: Study of the Arts to Understand Their Context (ACE 7)**

*Choose one course from ACE 7 Certified Courses.*

### **NBR 6: Global Awareness or Knowledge of Human Diversity Through Analysis of an Issue (ACE 9)**

*Choose one course from ACE 9 Certified Courses.*

Students enrolling for their first semester with junior standing (or more) will see that the list of approved courses includes a few business courses. While this section is labeled "non-business requirements," students may elect to enroll in one of the business courses to fulfill

the ACE 9 requirement as long as prerequisites are completed (which are generally reserved for juniors or seniors). Work closely with your advisor and bring this to their attention to question how this course may potentially satisfy other degree program requirements, including in the major.

The options include:

- Actuarial science majors – must complete an International Business Course as part of the degree requirements. Actuarial science majors may choose to take ECON 321 Introduction to International Economics to fulfill the IBCR as well as the global awareness requirement (NBR 6–ACE 9).
- Agribusiness majors – AECN 220 International Agricultural Trade, AECN 346 World Food Economics, AECN 367 Agricultural Development in Developing Countries, AECN 420 International Food and Agricultural Trade, AECN 425 Agricultural Marketing in a Multinational Environment, AGRI 282 Introduction to Global Agricultural and Natural Resources Issues, ENSC 110 Energy in Perspective, or PLAS 200 Landscape and Environmental Appreciation may be taken to fulfill the global awareness requirement (NBR 6–ACE 9) as well as a requirement for the major.
- Business administration majors – ECON 321 or MNGT 414 International Management may be taken to fulfill the global awareness requirement (NBR 6–ACE 9) as well as a requirement for the major. (ECON 321 and MNGT 414 are also IBCR course options.)
- Economics majors – ECON 321 may be taken to fulfill the global awareness requirement (NBR 6–ACE 9) as well as a requirement for the major. (ECON 321 is also an IBCR option.)
- International business majors – BSAD 320 Global Issues, BSAD 420 Global Leadership and the Culture Map, ECON 321 or MNGT 414 may be taken to fulfill the global awareness requirement (NBR 6–ACE 9) and may fill a requirement for the major. (They are also IBCR options.)
- Management majors – MNGT 365 Managing Diversity in Organizations or MNGT 414 may be taken to fulfill the global awareness requirement (NBR 6–ACE 9) and may be able to fulfill a requirement for the major/minor depending on the option selected. (MNGT 414 is also an IBCR option.)
- Supply chain management majors – ECON 321 may be taken to fulfill the global awareness requirement (NBR 6–ACE 9) as well as a directed elective for the major. (ECON 321 is also an IBCR option.)
- An alternative to the above options is allowance of the course to count for NBR 6–ACE 9 and the associated minor—but only one or the other (major OR minor).

In any of the above instances where double counting is an option, only 3 hours of credit are awarded; students will still need to meet the 120 hours for graduation. Any course that is used for both an ACE requirement and a first major requirement is not allowed to be used towards the completion of the 300/400 upper-level requirement.

### **NBR 7: Business Communication (ACE 1)**

BSAD 220 Business Writing

This is a business writing course that requires sophomore standing and ENGL 150 or ENGL 151 as prerequisites. While it is also an ACE 1 course, as is ENGL, **BOTH** are specific requirements for the College of Business.

### **NBR 8: Oral Communication Skills (ACE 2)**

Choose one course from:

MRKT 257 Sales Communication

COMM 286 Business and Professional Communication

- Due to the importance of this requirement to the business curriculum, the College recommends taking this course on campus.
- While several other courses may be selected to fulfill the University ACE 2 requirement, MRKT 257 or COMM 286 is a specific requirement for the College of Business.

**NOTE:** In the selection of coursework for any of the above NBR's, the term *prerequisite*, when stated anywhere in this catalog, means coursework that **MUST BE COMPLETED** to enroll in the class. Concurrent enrollment in any identified prerequisite(s) is **NOT** permitted unless so indicated in the course description.

### **Business Core – Four Sections (approximately 62-74 hours)**

- Business Core Foundation (BCF) – 18 hours
- Business Core Intermediate (BCI) – 18 hours
- Business Core Advanced–Major (BCA-M) – Hours vary from 21-33 hrs
- Business Core Advanced–Capstone (BCA-C) – 3 hours + 0 hour assessment

The foundation and intermediate courses are designed to expose students to the various business disciplines. The advanced courses are those courses identified for each of the individual majors, and the capstone course is taken in the final semester of the program. All coursework for the Business Core (except where noted differently) must be taken for a grade.

### **Professional Enhancement Program (PrEP) (4 hours)**

Designed to develop confident, professional, and polished business students positioned for lifelong career success, the PrEP program consists of four required 1-hour courses. These courses are labeled BSAD 111 PrEP I, Investing in Strengths; BSAD 222 PrEP II, Career Development and Planning; BSAD 333 PrEP III, Internship and Job Search Strategies; BSAD 444 PrEP IV, Professional and Life Skills; and are offered across the four-year curriculum as part of the Business Core requirements.

### **Business Core Foundation (BCF) – Nine Courses (18 hours)**

All students in the College of Business will take the following courses (unless otherwise noted).

All coursework (except BSAD 50, BSAD 111, and BSAD 222) must be taken for a grade. Raikes students are exempted from these courses.

#### **BCF 1 – BSAD 111 PrEP I, Investing in Strengths**

- BSAD 111
  - 1-credit-hour course (*offered Pass/No Pass only*).
  - Required of all new freshmen.
  - Taken as a freshman (*preferably first semester*).
- BSAD 111S
  - 0-credit-hour course, available exclusively to transfer students (*offered Pass/No Pass only*).
  - Required of all on- and off-campus transfer students.

- Taken as soon as possible upon transfer into the college (*preferably first semester*).

**BCF 2 – BSAD 50 Business Computer Applications**

- 0-credit-hour course (*offered Pass/No Pass only*).
- Offered twice per semester and should generally be taken in the **FIRST seven weeks of semester two**. It is a prerequisite for ECON 215, which is normally taken in the fall of the second year.
- Required basic-skills computer course that uses Microsoft Access, Word, PowerPoint, and Excel.

**BCF 3 – SCMA 250 Spreadsheet Analytics**

- 1-credit-hour course.
- Actuarial science majors take ACTS 250 Actuarial Technical Skills.
- ECON 215 Statistics is a prerequisite or may be taken concurrently.

**BCF 4 – ACCT 201 Introductory Accounting I and ACCT 202 Introductory Accounting II**

- ACCT 201
  - Sequential; take ACCT 201 first.
  - Prerequisite: 2.5 cumulative GPA; sophomore standing, (or freshman standing, with 14 credit hours of college credit and MATH 104 or MATH 106 with a grade of C or better).
- ACCT 202
  - Sequential; take ACCT 202 following completion of ACCT 201.
  - Prerequisite: 2.5 cumulative GPA; sophomore standing, (or freshman standing with 14 hours of University of Nebraska-Lincoln credit and MATH 104 or MATH 106 with a grade of C or better); ACCT 201 with a grade of C or better.
  - Grade of C or better in prerequisites is normally required for accounting courses.

**BCF 5 – ECON 211 Principles of Macroeconomics and ECON 212 Principles of Microeconomics (ACE 6)**

- Not sequential.
- Prerequisite: Completion of 12 hours of college coursework.

**BCF 6 – ECON 215 Statistics (ACE 3)**

- Prerequisites: Sophomore standing; MATH 104 or MATH 106; BSAD 50; and a 2.5 GPA.
- Must take ECON 215 (not STAT 218 Introduction to Statistics nor EDPS 459 Statistical Methods nor CRIM 300 Applied Statistics and Data Processing in the Public Sector nor SOCI 206 Introduction to Social Statistics).
- Actuarial science majors MUST take ACTS 445 Introduction to Actuarial Models instead of ECON 215, (actuarial science majors will also take STAT 462 Introduction to Mathematical Statistics I: Distribution Theory and STAT 463 Introduction to Mathematical Statistics II: Statistical Inference).
- Economics majors or minors can take STAT 380 instead of ECON 215.

**BCF 7 – BSAD 222 PrEP II, Career Development and Planning**

- 1-credit-hour course (*offered Pass/No Pass only*).
- Prerequisites: Major in College of Business; sophomore standing; and a 2.5 GPA.
- Taken as a sophomore.

**Business Core Intermediate (BCI) – Six Courses (18 hours)**

- Prerequisites for the BCI courses include MATH (NBR2), ACCT 201, ACCT 202, ECON 211, ECON 212, ECON 215, BSAD 220, and a 2.5 GPA.
- Required of all business students regardless of major (except where noted under individual courses).
- Enrollment in BCI normally occurs during the sophomore and junior years.
- All coursework must be taken for a grade.
- Sequence with the following recommendations/restrictions:
  - Plan complete sequence of intentions to take BCI (and necessary prerequisites) to remain on schedule for graduation.
  - Enroll in courses most applicable to your major as soon as possible, particularly MRKT, FINA, and SCMA, to stay on sequence for major.
  - There are exceptions to these requirements for specific majors (ABUS, ACCT, MRKT, and ACTS). Please note those exceptions.
  - If transferring, a maximum of 3 hours may apply, with further restrictions on applicability, to not exceed the 15-hour limitation. For details on transfer rules, see Transfer Credit Restrictions under Course Exclusions and Restrictions (<https://catalog.unl.edu/undergraduate/business/>).
  - See the links for each course to know the specific prerequisites and course descriptions.

**BCI 1 – BLAW 371 Legal Environment or BLAW 372 Business Law I (ACE 8)**

- Accounting majors must take BLAW 372.

**BCI 2 – SCMA 350 Business Analytics/Information Analysis or in certain cases MRKT 350 Marketing Analytics**

- Marketing and agribusiness majors may choose to take MRKT 350, which carries an additional prerequisite of MRKT 341.
- Actuarial science majors will take SCMA 451 Introduction to Predictive Analytics.
- Students must complete SCMA 250 prior to taking SCMA 350.

**BCI 3 – FINA 361 Finance**

- Actuarial science majors will take FINA 461 Advanced Finance to meet this requirement.
- Grade of C or better in this course is a requirement for a number of finance courses that follow.

**BCI 4 – MRKT 341 Marketing****BCI 5 – SCMA 331 Operations and Supply Chain Management****BCI 6 – MNGT 301 Introduction to Management****Professional Enhancement Program – Upper level****PrEP – BSAD 333 PrEP III, Internship and Job Search Strategies**

- 1-credit-hour course (*offered Pass/No Pass only*).
- Prerequisites: Major in College of Business; BSAD 222; and a 2.5 GPA.
- Taken second semester of sophomore year or junior year.



### PrEP – BSAD 444 PrEP IV, Professional and Life Skills

- 1-credit-hour course (*offered Pass/No Pass only*).
- Prerequisites: Major in College of Business; senior standing or by permission; and a 2.5 GPA.
- Taken first or second semester of senior year.

### Business Core Advanced-Major (BCA-M) – (21-33 hours)

- Coursework for the major requires completion of specific, required courses of the department, along with other guidelines.
- Refer to the Major page for a listing of requirements by major.
- Careful and advanced planning is necessary, as some courses for the major may not necessarily be available every semester, and classes for the major are limited in the summer sessions.
- ALL coursework for the major must be taken for a grade (students may not take classes Pass/No Pass).
- Students may be able to take their International Business Course Requirement (IBCR) as part of their major.
- Although a 2.5 GPA may not be required to take these courses, a 2.5 is required to apply for graduation; thus, students are expected to maintain this level throughout their collegiate career.
- Sequencing of classes is critical; plan the major courses well in advance of enrollment. Visit with an academic advisor for assistance planning critical class sequencing.
- By this point in time, the curriculum was designed for ACE (except ACE 10) to have been completed through other coursework. If missing an ACE 4 or 9, there may be options through the major to fulfill both requirements.
- A maximum of 3 hours of coursework may transfer if the 15-hour limitation has not been exceeded. Further restrictions may apply.

### Business Core Advanced-Capstone (BCA-C) – Two Courses (3 hours)

#### BCA-C 1 – MNGT 475 Business Strategies (ACE 10)

- Prerequisites: 2.5 cumulative GPA; Major in the College of Business; senior standing; the Business Core Foundation (BCF) and Intermediate (BCI) coursework (BLAW 371 or BLAW 372 may be completed concurrently). Actuarial students may take FINA 461 concurrently with MNGT 475.
- A capstone course integrating business concepts covered throughout the program.
- Course MUST be taken at the University of Nebraska–Lincoln and taken for a grade (not Pass/No Pass).

#### BCA-C 2 – BSAD 98 Senior Assessment

- A 0-credit-hour seminar required of ALL business graduating seniors.
- Taught via Canvas—all components must be completed to a satisfactory level to graduate.

### Electives – Hours vary to meet 120 hour minimum to graduate

Electives round out the rest of the 120 hour curriculum. Students have the option to choose courses toward a second major, a dual degree, a minor (or two); or students can simply select courses of personal interest.

- Some hours may need to be additional business coursework (to meet the requirement that 60 hours of coursework be in business). This requirement will vary by major.
- There may be a need to enroll in an international business course requirement (IBCR) if not taken as part of the major or for the business elective(s) requirement.
- A minimum of 12 hours of 300/400 upper-level coursework beyond the business core is required for most majors to ensure depth is achieved through enrollment in elective hours. See 300/400-level Elective Requirements below for additional information.
- If not completed through the other area requirements, any remaining ACE requirements will need to be completed as required electives.
- In a 21-hour major (BCA-M), students will average 31 hours of elective credit; second major options and/or minors may be appropriate to consider for elective hours.

### Other Requirements

#### International Business Course Requirement (IBCR)

- The international business course requirement (IBCR) broadens the student's international perspective.
- Each student, excluding accounting majors, must include one course which emphasizes an international business perspective.
- Actuarial science majors are encouraged to take FINA 450 if they have not met this requirement with completion of NBR 6 – ACE 9 with ECON 321 or MNGT 414.
- The IBCR must be taken for a grade.

The course must be chosen from the following approved list of International Business Course Requirement (IBCR) courses. Many of these courses have prerequisites. Some are restricted for education abroad and others may only be offered once a year. Thus, students are advised to plan ahead in scheduling this requirement into their programs.

#### IBCR Courses

BSAD 491 International Studies in Business and Economics (1-15 hrs)

- Available only to students studying abroad for which there is no University of Nebraska–Lincoln equivalent course.
- Available also for the Senshu, Japan, CIMBA Italy, and for the China Education Abroad Programs.
- Senshu program students may apply 3 hours towards electives in the FINA, MNGT, or MRKT major; 6 hours are applicable for BSAD or IBUS major/minor.
- BSAD 491 credit from any other study abroad program should be based on course topics directly associated with a specific major in MNGT, MRKT, or FINA and may need department consent to be used in the major. Students should visit with an academic advisor for assistance.

BSAD 320 Global Issues

BSAD 420 Global Leadership and the Culture Map

ECON 321 (*If not completed at this point, ECON 321 may double count for ACE 9.*)

ECON 421 International Trade

ECON 422 International Finance

ECON 423 Economics of the Less Developed Countries

ECON 440 Regional Development

ECON 466 Pro-seminar in International Relations & ECON 467 Pro-seminar in International Relations II (*Credit option for students participating in the Nebraska at Oxford Program.*)

FINA 450 International Financial Management

MNGT 414 (*If not completed at this point, MNGT 414 may double count for ACE 9.*)

MRKT 453 International Marketing

MRKT 491 International Studies in Business & Marketing

SCMA 439 Global Sourcing and Distribution

SCMA 459 Global Information Systems

If planned carefully, the IBCR course may count in two places. It is not an extra 3 hours of credit, but rather, is 3 hours embedded within other requirements. If selected carefully, it may also count for 3 hours of credit in the major (i.e., MRKT 453 International Marketing counts for a MRKT elective in the MRKT major and also counts for the IBCR; FINA 450 International Financial Management counts for a FINA elective in the FINA major (general option) and fulfills the IBCR as well). On the other hand, if coursework for the major is already determined by personal choices or requirements, the IBCR may count in electives, and more specifically, for one of the 'business' electives needed for most majors. If not planned carefully this requirement may mean that the student will need to take an additional 3 hours of credit.

### 300/400 Upper-level Requirement

As part of the degree requirements, all students must complete a certain number of 300/400-level courses. Most of these courses will be completed in the Business Core but some majors will require additional hours from outside of the Business Core. With a "standard" 21-hour major (BCA-M), 12 additional hours will be required. Normally, if a major is larger than 21 hours, the number of additional upper-level courses is reduced. This requirement can be met by business or non-business coursework.

Business coursework from the Business Core Intermediate (BCI), Business Core Advanced-Major (FIRST Major) or Business Core Advanced-Capstone may NOT be used to fulfill this requirement with exceptions noted below:

- If more than 21 hours of coursework for the major are taken at the 300/400 level, and of those hours, coursework is not being double counted toward the NBR and major, then the additional 300/400-level hours can be used to fulfill the 300/400-level requirement. Students will need to consult their Degree Audit to determine how the requirements are applied.
- Accounting majors, business administration majors and business and law majors will complete a 24-hour major and only need to complete 9 upper-level hours.
- Finance majors will take between 24 and 27 hours for their major; consult the major section in this document or the Degree Audit to determine how many hours will double count for this requirement. This will depend on which option is selected for the major.

- Actuarial science majors, agribusiness majors, supply chain management majors, and Raikes students do not need to meet this requirement due to the additional hours at the 300/400 level required for the major/program.
- Business Core Advanced-Major coursework used for a SECOND major (if selected), or upper-level graded coursework selected for a minor, MAY count.
- Coursework that is part of the Non-business Requirement (NBR) taken at the 300/400 level may be double counted to fulfill this requirement, if it is not being used to double count for the first major.
- No course may be taken on a Pass/No Pass basis unless it is a business course numbered 395/398/399. Only 3 hours of 395/398/399 credit is allowed for this requirement.
- Students generally fulfill this requirement through their electives, but there may be a few upper-class students who may fulfill the requirement with the ACE course requirements.

### Business Course/Business Elective Hours

At a minimum, 60 hours of business courses are required for the BSBA degree.

The required hours WILL VARY BY MAJOR, dependent on how requirements have been accepted and/or completed throughout the previous components of the program. While **GENERAL MINIMUM** guidelines by major are noted below, the Degree Audit will specify *minimum business* credit hour expectations for each student. Students will generally see this addressed under the ELECTIVE section (BUSINESS ELECTIVES) on the Degree Audit.

- Economics, management, and marketing majors – 3 hours of business electives.
- Accounting and business administration majors – no additional business coursework, as the major consists of 24 hours of business coursework.
- Actuarial science majors – no additional business coursework, as the major consists of more than 24 hours of business coursework.
- Finance majors – no additional business coursework, as the major consists of 24-27 hours of business coursework.
- Supply chain management majors – no additional business coursework, as the major consists of 33 hours of business coursework.
- Agribusiness, Business & Law, and Raikes majors – no additional business coursework required due to intent of major as being 'business-related' coursework.
- Additional hours may be required if there is a variation in hours for NBR, BCF, BCI or BCA, or if there is a violation of transfer limits, the 15 hour rule, etc.

### Experiential Learning Requirement

All undergraduates in the College of Business must complete an Experiential Learning designated course or experience (which may include 0-credit courses designated to document co-curricular activities recognized as experiential learning) beginning with the 2022-23 Undergraduate Catalog.

### Foreign Languages/Language Requirement

Other than meeting the minimum requirement for admission to the University, the College does not require any additional work in foreign languages, except for IBUS majors. IBUS majors must complete the

equivalent of 8 hours of a foreign language while in college. However, students are encouraged to take language courses.

## Minimum Hours Required for Graduation

A minimum of 120 semester hours of credit is required for graduation; more may be necessary if specific degree requirements have not yet been completed.

## Grade Rules

### C- and D Grades

While students may earn grades of C- or D, there are restrictions and recommendations for such grades and further enrollment options:

- A grade of C or higher is expected in prerequisite courses to enroll in ACCT courses.
- A grade of C or higher is required in FINA 361 in order to take most upper-level FINA courses.
- A grade of C or higher is required in other departmental higher-level sequencing courses (i.e., MATH 101 to take MATH 104, etc.). See course descriptions to determine enrollment restrictions.
- Minimum 2.5 cumulative GPA is required to enroll in many business courses, including ACCT 201, ACCT 202, BLAW 371, BLAW 372, ECON 215, FINA 361, MNGT 301, MNGT 475, MRKT 341, MRKT 350, SCMA 331, SCMA 350.
- Grades of C- or lower may be replaced in the calculation of GPA by retaking the course at the University of Nebraska–Lincoln or within the University system (UNK, UNO).
- Grades of C or better are required to transfer courses from outside of the University of Nebraska system.
- Academic bankruptcy options may be considered for students who have one or two semesters of poor performance.

### Pass/No Pass

The Pass/No Pass option is designed for students who want to study areas or topics in which they may have minimum preparation. If used for this purpose, the option can enrich the student's academic experience without lowering the student's grade point average. Several restrictions apply when considering the Pass/No Pass option:

- BSAD 111, BSAD 222, BSAD 333, BSAD 444, BSAD 50, and BSAD 98 are offered only as Pass/No Pass. All are required.
- Students may apply no more than 6 hours of elective credit using the Pass/No Pass option (excludes ACCT 399, BSAD 111, BSAD 222, BSAD 333, BSAD 444, BSAD 395 (and cross-listings), MRKT 395).
- **No** student enrolled in **any** college at the University of Nebraska–Lincoln may take business courses in the College of Business using the Pass/No Pass option.
- College of Business students may **NOT** take coursework to satisfy ACE requirements, the International Business Course Requirement (IBCR), nor any required business coursework, including in the major and minor, using the Pass/No Pass option.
- Students majoring in actuarial science through the College of Business may **NOT** take any math, actuarial science, or required courses using the Pass/No Pass option.
- Students taking courses to fulfill the requirements of a minor in an area of study outside the College of Business are subject to College rules restricting use of the Pass/No Pass option

if courses in the minor are used to meet ACE or any college-specific requirements.

- Students seeking any minor outside the College should verify rules applying to minimum grade expectations and Pass/No Pass options with the advisor for their minor, as additional restrictions may apply and often vary.
- Students from UNO/UNK/UNMC and from other institutions are subject to the same restrictions listed [here](#) for University of Nebraska–Lincoln students.

**Exceptions to the above rules are limited to the following and no other exceptions will be made.**

- An independent study or an internship course (395, 398, 399) may be taken in the College of Business using the Pass/No Pass option with the permission of the instructor and the department chair, but College of Business students who qualify for this exception may use the independent study or an internship course (395, 398, 399) **only** as elective credit.
- ACCT 399, BSAD 395 (and cross-listings) and MRKT 395 taken in the Pass/No Pass format will not count against the six hour Pass/No Pass maximum in open electives.
- Advanced Placement grades of Pass and Credit By Exam grades of Pass will be accepted to fulfill degree requirements. These hours will not count against the 6-hour-maximum hours permitted.
- Students who travel abroad and return with “credit” rather than grades from the institution where they studied may use Pass grades to fulfill degree requirements. These hours will not count against the 6-hour maximum number of hours permitted.

### GPA Requirements

A 2.5 cumulative grade point average is required to apply for graduation, as well as a requirement for enrollment in ACCT 201 and ACCT 202, ECON 215, BLAW 371 and BLAW 372, FINA 361, SCMA 331, MNGT 301, MNGT 475, SCMA 350 or MRKT 350, and MRKT 341. Some upper-level courses in some majors will also require a 2.5 cumulative GPA. In some instances, a specific grade is required in certain courses to continue with upper-level coursework.

### Transfer Credit Rules

For detailed information on transfer credit rules, see Transfer Credit Restrictions (<https://catalog.unl.edu/undergraduate/business/>) under Course Exclusions and Restrictions (<https://catalog.unl.edu/undergraduate/business/>).

### Residency

At least 30 of the last 36 hours of credit must be registered for and completed in residence at the University of Nebraska–Lincoln.

Students electing to study abroad in their final semester are exempted for the hours earned abroad, but no additional hours may be transferred in the last 36 hours. This exemption requires filing a written appeal in the Business Advising and Student Engagement Office (Hawks Hall 125).

### ACE Requirements

All students must fulfill the Achievement-Centered Education (ACE) requirements. Information about the ACE program may be viewed at the Achievement-Centered Education website (<https://ace.unl.edu/>). MyRED may also be used to search for currently offered ACE classes.

## ACE Achievement-Centered Education—Ten Courses (normally 30 hours)

This is the university's innovative, outcomes-focused general education component designed to enhance the undergraduate experience by providing broad exposure to multiple disciplines, complementing the major, and helping students develop important reasoning, inquiry, and civic capacities.

Important rules to remember when selecting coursework to meet this requirement:

- There are 10 ACE Student Learning Outcomes (SLOs). At least one course, equivalent to 3 credit hours, must be taken for each of the 10 SLOs.
- Up to three ACE SLOs from ACE 4–10 may be satisfied by work in one subject area.
- ACE SLOs must be satisfied by work in at least three subject areas.
- No ACE course may satisfy more than one ACE SLO in a student's program.
- If an ACE course addresses two ACE SLOs, the student decides which one of the two outcomes the course will satisfy in that student's program. (The Degree Audit will make an automatic decision based on first course taken, first SLO needed.)
- As part of the College requirements of non-business and business courses, many courses will also work for ACE. Students should carefully review required coursework with ACE options to make the best use of courses to fulfill both degree requirements as well as University of Nebraska–Lincoln ACE requirements.

## Catalog Rule

Students (including transfer students) must follow the Undergraduate Catalog in effect when they are admitted into the College of Business. Students who leave the College and return, or those applying for 'readmission' to the College, are subject to requirements in place at the time of their readmission to the College.

Students who have transferred from a community college may be eligible to fulfill the requirements as stated in the catalog for an academic year in which they were enrolled at the community college prior to attending the University of Nebraska-Lincoln. The College will determine eligibility in consultation with academic advisors, provided the student a) was enrolled in a community college during the catalog year they are utilizing, b) maintained continuous enrollment at the previous institution for 1 academic year or more, and c) continued enrollment at the University of Nebraska-Lincoln within 1 calendar year from their last term at the previous institution. Students must complete all degree requirements from a single catalog year and within the timeframe allowable for that catalog year.

## Learning Outcomes

1. Demonstrate effective communication skills appropriate in a business environment
  - a. Develop and orally present a professional presentation
  - b. Professionally write clear and concise conclusions/recommendations
2. Demonstrate technical proficiency in audit, taxation, and financial accounting

- a. Solve accounting problems or issues in the areas of audit, taxation and/or financial accounting
- b. Evaluate and present relevant information to aid in decision making
3. Demonstrate the ability to solve complex accounting issues using data
  - a. Collect, prepare, and analyze data to support sound conclusions
4. Demonstrate an awareness of ethical issues and professional responsibilities
  - a. Recognize and deal with ethical issues in a professional manner
  - b. Evaluate action in response to an ethical dilemma

## Major Requirements

### Core Requirements

In addition to the College Degree Requirements, students will complete 24 hours of coursework for the major.

- All students will complete ACCT 201 Introductory Accounting I and ACCT 202 Introductory Accounting II, 3 credit hours each, as part of the Business Core Foundation (BCF).
- Enrollment in many of the accounting courses requires certain grades in prerequisite courses as well as enrollment in a sequenced order. Refer to course descriptions for prerequisite requirements.
- As noted in the College Degree Requirements section, all coursework for the major must be taken for a grade.
- Accounting majors are exempt from taking the International Business Course requirement as part of their degree requirements.

### Specific Major Requirements

#### Bachelor of Science in Business Administration—Major: Accounting

Accounting majors will not be allowed to attempt an ACCT course more than twice (repeats and withdrawals). Students who do not achieve the required grade for progression on their second attempt will be administratively changed to BSAD majors. Non-accounting major students with more than two repeats and/or withdrawals in an ACCT course will not be allowed to declare accounting as a major.

All students will not be allowed to attempt a 300- or 400-level accounting course more than twice.

Students may petition the School to take an ACCT course a third time. Petitioning does not guarantee permission.

#### Business Core Advanced—Major (BCA-M)

Requirements for students interested in pursuing a bachelor of science degree with a major in accounting will complete 24 hours of coursework for the Business Core Advanced-Major (BCA-M).

ACCT 308	Managerial Accounting	3
ACCT 309	Accounting Systems	3
ACCT 312	Federal Tax Accounting	3
ACCT 313	Intermediate Accounting I	3
ACCT 314	Intermediate Accounting II	3
ACCT 404	Advanced Accounting	3
ACCT 410	Auditing	3



ACCT 455	Research and Communication in Accounting	3
<b>Total Credit Hours</b>		<b>24</b>

### Master of Professional Accountancy

As part of the College Requirements and Major Core Requirements, students interested in pursuing a master of professional accountancy degree will complete 150 hours consisting of College Degree Requirements (including enrollment in BLAW 372 in place of BLAW 371) plus the following courses:

ACCT 309	Accounting Systems	3
ACCT 312	Federal Tax Accounting	3
ACCT 313	Intermediate Accounting I	3
ACCT 314	Intermediate Accounting II	3
Courses listed under the senior year		
Courses listed under the masters year		
<b>Total Credit Hours</b>		<b>12</b>

Enrollment in the master of professional accountancy program will require admission to the graduate program. The application should be completed the semester before graduation with the bachelor of science degree.

Students should work closely with the Graduate College, the Business Interdepartmental Area Graduate Committee and the MPA advisor for admission and enrollment requirements. Application is required through the Graduate Admissions Management and Evaluation System (GAMES) which will include online submission of:

- Graduate College Application
- Graduate Management Admissions Test (GMAT), recommended score of 550
- Two letters of recommendation, at least one letter should be from a professor
- One copy of official transcripts of all college coursework completed
- Completion of ACCT 308 Managerial Accounting, ACCT 309 Accounting Systems, ACCT 313 Intermediate Accounting I, ACCT 314 Intermediate Accounting II, and BLAW 372 Business Law I
- Statement of purpose (typically one page)

During the senior year of the MPA program, students will take the following 9 hours of coursework:

ACCT 308	Managerial Accounting	3
ACCT 410	Auditing	3
ACCT 455	Research and Communication in Accounting	3

Students planning to complete the MPA program should plan a maximum of two senior-level accounting courses to be held for Graduate Credit. They need to take these courses at the graduate level. To do this, they must complete the form at <http://research.unl.edu/gradstudies/credit/>.

During the masters year of the MPA program, students are required to complete 30 hours of the following:

ACCT 803	Seminar in Financial Accounting	3
ACCT 804	Advanced Accounting	3

ACCT 808	Business Valuation and Financial Statement Analysis	3
ACCT 813	Corporate Tax Accounting	3
or ACCT 815	Tax Research and Planning	
or ACCT 819	Partnership Tax Accounting	
ACCT 831	Seminar in Auditing	3
ACCT 850	Accounting and Data Analytics	3
<b>Total Credit Hours</b>		<b>18</b>

Additional requirements, such as submission of a memorandum of courses form, should be completed during the fifth year of the program. The memorandum must be completed prior to the completion of half of the MPA program.

- Students should contact the MPA advisor for additional information.
- Students' registration forms must be signed by the MPA advisor each semester.

### Tracks/Options/Concentrations/Emphases Requirements

#### Certified Public Accountant (CPA)

The CPA Exam is a national exam but licensing requirements are set by jurisdiction (the 50 states, District of Columbia, and U.S. territories) of residence. Nebraska requires 150 hours of education, successful completion of the CPA Exam, and two years of qualifying work experience for licensure. Nebraska specifically requires 30 hours of accounting courses (beyond principles of accounting) be included in the 150-hour requirement. Candidates with a master of professional accountancy (MPA) degree from the University of Nebraska–Lincoln automatically meet the educational requirements. Otherwise, transcripts will be examined for compliance with educational requirements.

The Nebraska Board of Public Accountancy has a 120/150 provision for meeting the educational requirements to sit for the CPA Exam. Candidates who will complete their educational requirements (150 hours) within 120 days after taking the CPA Exam are eligible to take the exam, but they will not receive credit for the exam unless evidence satisfactory to the Board showing the completion of the educational requirements is received by the Board within 150 days following when the candidate took the exam.

Visit the Nebraska Board of Public Accountancy website for additional information ([www.nbpa.ne.gov/](http://www.nbpa.ne.gov/) (<http://www.nbpa.ne.gov/>)).

#### Thirty (30) Semester Hours of Beyond Accounting Principles

University of Nebraska–Lincoln courses that will satisfy the accounting requirements. Thirty (30) semester hours beyond Accounting Principles are required. A minimum of 3 hours must be taken in each of the areas below (except Other Accounting Courses).

#### Financial Accounting, Theory, and Problems

Select a minimum of 3 hours of the following:		3
ACCT 313	Intermediate Accounting I	
ACCT 314	Intermediate Accounting II	
ACCT 803	Seminar in Financial Accounting	
ACCT 808	Business Valuation and Financial Statement Analysis	
ACCT 863	Taxation-Individual Income II	
GRBA 809	Financial Accounting	

Credit Hours Subtotal:	3
<b>Cost and Managerial Accounting</b>	
Select a minimum of 3 hours of the following:	3
ACCT 308 Managerial Accounting	
ACCT 858 Seminar in Managerial Accounting	
Credit Hours Subtotal:	3
<b>Tax Preparation and Planning</b>	
Select a minimum of 3 hours of the following:	3
ACCT 312 Federal Tax Accounting	
ACCT 813 Corporate Tax Accounting	
ACCT 815 Tax Research and Planning	
ACCT 816 Special Topics in Federal Taxation	
ACCT 817 The Income Tax and Management Decisions	
ACCT 819 Partnership Tax Accounting	
Credit Hours Subtotal:	3
<b>Auditing</b>	
Select a minimum of 3 hours of the following:	3
ACCT 410 Auditing	
ACCT 831 Seminar in Auditing	
ACCT 832 Applied Auditing	
Credit Hours Subtotal:	3
<b>Information Systems</b>	
Select a minimum of 3 hours of the following:	3
ACCT 309 Accounting Systems	
ACCT 809 Accounting Information Systems (AIS)	
Credit Hours Subtotal:	3
<b>Governmental and Not-for-Profit</b>	
Select a minimum of 3 hours of the following:	3
ACCT 804 Advanced Accounting	
ACCT 814 Governmental and Not-For-Profit Accounting	
Credit Hours Subtotal:	3
<b>Other Accounting Courses</b>	
Select from:	
ACCT 399 Independent Study	
ACCT 399H Honors: Independent Study	
ACCT 499H Honors Thesis	
ACCT 802 Accounting Standards	
ACCT 807 Professional Responsibility and Ethics in Accounting	
ACCT 840 Fraud Examination	
ACCT 850 Accounting and Data Analytics	
ACCT 857 Controllorship	
ACCT 890 Accountancy Internship	
ACCT 920 History and Philosophy of Accounting Thought	
<b>Total Credit Hours</b>	<b>18</b>

**NOTE:** Most graduate-only courses—800-level courses (with no 400-level counterpart) and 900-level courses—cannot be taken by undergraduate students. Some graduate courses are open to MPA students only. Consult with your faculty advisor or the Graduate Studies Catalog.

### Thirty-six (36) Semester Hours in General Business

University of Nebraska—Lincoln courses that will satisfy the General Business Requirements. At least 6 hours of Principles of Accounting are required and at least 3 hours from each of the other areas are required (except for Other Business Courses).

#### Macroeconomics

Select a minimum of 3 hours of the following:	3
ECON 211 Principles of Macroeconomics	
Credit Hours Subtotal:	3

#### Microeconomics

Select a minimum of 3 hours of the following:	3
ECON 212 Principles of Microeconomics	
Credit Hours Subtotal:	3

#### Business Law

Select a minimum of 3 hours of the following:	3
BLAW 371 Legal Environment	
BLAW 372 Business Law I	
Credit Hours Subtotal:	3

#### Marketing

Select a minimum of 3 hours of the following:	3
MRKT 341 Marketing	
MRKT 341H Honors: Marketing	
Credit Hours Subtotal:	3

#### Management

Select a minimum of 3 hours of the following:	3
MNGT 301 Introduction to Management	
SCMA 350 Business Analytics/Information Analysis	
Credit Hours Subtotal:	3

#### Finance

Select a minimum of 3 hours of the following:	3
FINA 361 Finance	
FINA 361H Honors: Finance	
Credit Hours Subtotal:	3

#### Business Communications

Select a minimum of 3 hours of the following:	3
BSAD 220 Business Writing	
COMM 286 Business and Professional Communication or MRKT 257 Sales Communication	
Credit Hours Subtotal:	3

#### Business Ethics

Select a minimum of 3 hours of the following:	3
ACCT 807 Professional Responsibility and Ethics in Accounting	
BLAW 371 Legal Environment	
BLAW 372 Business Law I	
Credit Hours Subtotal:	3

#### Quantitative Applications in Business

SCMA 331 Operations and Supply Chain Management	3
Credit Hours Subtotal:	3

#### Principles of Accounting

Select a minimum of 6 hours of the following:	6
ACCT 201 Introductory Accounting I	

or ACCT 201 Honors: Introductory Accounting I		
ACCT 202	Introductory Accounting II	
or ACCT 202 Introductory Accounting II		
Credit Hours Subtotal:		6
<b>Other Business Courses</b>		
MNGT 475	Business Strategies	3
or MNGT 475H Honors: Business Strategies		
Credit Hours Subtotal:		3
<b>Total Credit Hours</b>		<b>36</b>

**Electives**

As noted with the MPA and/or CPA, students may choose to take elective coursework required for the degree in the course options suggested.

See College Degree Requirements—Electives for additional options/restrictions regarding elective credit for the degree.

**Additional Major Requirements**

**Prerequisite Requirements/Rules**

Enrollment in many of the accounting courses requires certain grades in prerequisite courses as well as enrollment in a sequenced order. Refer to course descriptions for prerequisite requirements.

**Grade Rules**

**C- and D Grades**

A grade of C or above is required in accounting courses which serve as prerequisites for upper-level accounting courses, unless special permission is given by the director of the School of Accountancy.

**Pass/No Pass**

No course taken Pass/No Pass will be counted toward the major or minor, with the exception of ACCT 399.

**Course Level Requirement**

Upper-level accounting coursework (300/400-level) must be taken at the University of Nebraska—Lincoln (i.e., may not transfer in 300/400-level accounting courses from another institution without prior permission).

All 800- and 900-level courses are open to graduate students.

**Requirements for Minor Offered by Department**

The accounting minor is available to College of Business students only. The college requires that 75% of the coursework will be completed at the University of Nebraska—Lincoln.

Accounting coursework used for this minor cannot be double-counted toward the business core foundation, intermediate- or advanced-major degree requirements, for another major (except as noted for finance majors), nor for any other business minor requirements.

To fulfill the requirements for an accounting minor, students must complete 12 graded hours of accounting coursework beyond accounting principles to include the following (to be taken for a grade, not Pass/No Pass):

ACCT 308	Managerial Accounting	3
ACCT 309	Accounting Systems	3
ACCT 312	Federal Tax Accounting	3

ACCT 313	Intermediate Accounting I	3
<b>Total Credit Hours</b>		<b>12</b>

Finance majors may want to consider an accounting minor, as coursework for the finance major in the general finance option allows for double counting of ACCT 308 and ACCT 313. Double counting availability depends on the option selected.

**Grade Rules**

**C- and D Grades**

A grade of C or above is required in accounting courses which serve as prerequisites for upper-level accounting courses, unless special permission is given by the director of the School of Accountancy.

**Pass/No Pass**

No course taken Pass/No Pass will be counted toward the major or minor, with the exception of ACCT 399.

**ACCT 200 Accounting for Business Decisions**

**Prerequisites:** Non-CoB students only; 2.5 cum GPA; Soph standing (or Freshman standing w/ 14 UNL credit hrs & MATH 104 w/ grade of 'C' or 'Pass' or better). Credit toward the degree cannot be earned in ACCT 200 & any of the following: ACCT 201, ACCT 201H, ACCT 202, or ACCT 202H

**Notes:** Credit towards the degree cannot be earned in both ACCT 200 and ACCT 201 and/or ACCT 202. Letter grade only.

**Description:** This course is designed to introduce financial and managerial accounting concepts to students who are not business majors but who will use such information in future roles as investors, owners, managers, employees and /or taxpaying citizens. Because accounting is referred to as 'the language of business' a primary objective of this course is to enable you to understand how accounting meets the information needs of various users. The course lays a foundation for understanding and use of accounting concepts, skills and judgments in numerous endeavors, both career and personal.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Offered:** ALL

**Prerequisite for:** FINA 300; HRTM 479

**ACCT 201 Introductory Accounting I**

**Prerequisites:** Sophomore standing (or Freshman standing w/ 14 crdt hrs of college credit & MATH 104 w/ grade of 'C' or 'Pass' or better); and 2.5 GPA. Credit toward the degree cannot be earned in ACCT 200 & any of the following: ACCT 201, ACCT 201H, ACCT 202, or ACCT 202H

**Notes:** Provides foundation for advanced courses. Letter grade only. Credit toward the degree cannot be earned in both ACCT 200 and either of ACCT 201 and/or ACCT 202.

**Description:** Fundamentals of accounting, reporting, and analysis to understand financial, managerial, and business concepts and practices.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Offered:** ALL

**Prerequisite for:** ABUS 341, MRKT 341; ACCT 202; ACCT 202H; ACCT 301; ACCT 308; ACCT 309; ACCT 313; AECN 416; BLAW 371; BLAW 371H; BLAW 372; BLAW 372H; FINA 300; FINA 361; FINA 361A; FINA 361H; MNGT 301; MNGT 301H; MNGT 475; MRKT 341H, RAIK 341H; SCMA 331; SCMA 335; SCMA 350; SCMA 350H

**ACCT 201H Honors: Introductory Accounting I**

**Prerequisites:** Open only to CoB Honors Academy students in good standing or by permission; freshman standing. Credit toward the degree cannot be earned in ACCT 200 and any of the following: ACCT 201, ACCT 201H, ACCT 202, or ACCT 202H

**Description:** Fundamentals of accounting, reporting, and analysis to understand financial, managerial, and business concepts and practices.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Prerequisite for:** ABUS 341, MRKT 341; ACCT 202; ACCT 202H; ACCT 301; ACCT 308; ACCT 309; ACCT 313; AECN 416; BLAW 371; BLAW 371H; BLAW 372; BLAW 372H; FINA 361; FINA 361A; FINA 361H; MNGT 301; MNGT 301H; MNGT 475; MRKT 341H, RAIK 341H; SCMA 331; SCMA 335; SCMA 350; SCMA 350H

**ACCT 202 Introductory Accounting II**

**Prerequisites:** Sophomore standing(or freshman standing w/ 14 UNL crdt hrs&MATH 104 or 106 w/ grade of C or Pass or better);ACCT 201 or201H w/ grade of C or above;&2.5GPA. Crdt toward the degree cannot be earned in ACCT 200&any of the following:ACCT 201,201H,202 or 202H

**Notes:** Credit toward the degree cannot be earned in both ACCT 200 and either of ACCT 201 and/or ACCT 202.

**Description:** Continuation of ACCT 201.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Offered:** ALL

**Prerequisite for:** ABUS 341, MRKT 341; ACCT 301; ACCT 308; ACCT 309; ACCT 313; AECN 416; BLAW 371; BLAW 371H; BLAW 372; BLAW 372H; FINA 300; FINA 361; FINA 361H; HRTM 479; MNGT 301; MNGT 301H; MNGT 475; SCMA 331; SCMA 350; SCMA 350H

**ACCT 202H Introductory Accounting II**

**Prerequisites:** Only CoB Hon Acad. students in good standing or by permission. Sophomore standing;ACCT 201 or 201H with grade of C or above;&2.5 cumulative GPA. Credit toward the degree cannot be earned in ACCT 200&any of the following:ACCT 201,201H,202 or 202H

**Description:** Continuation of ACCT 201H.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Prerequisite for:** ABUS 341, MRKT 341; ACCT 301; ACCT 308; ACCT 309; ACCT 313; AECN 416; BLAW 371; BLAW 371H; BLAW 372; BLAW 372H; FINA 361; FINA 361H; HRTM 479; MNGT 301; MNGT 301H; MNGT 475; SCMA 331; SCMA 350; SCMA 350H

**ACCT 301 Using Accounting Information**

**Prerequisites:** For non-Accounting majors only; 2.5 GPA, ACCT 201 or 201H and ACCT 202 or 202H with a C or better.

**Notes:** Does not provide credit toward an accounting degree or accounting minor.

**Description:** Designed to introduce non-accounting majors to the basics of using accounting information. Covers the practical relationships between business decisions and the financial statements, including forecasting, investment decisions, and tax effects.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**ACCT 306 Survey of Accounting**

**Prerequisites:** Except for the 53-hr requirement, the junior standing prerequisite is waived.

**Notes:** A one-semester course for students above the sophomore level who desire a knowledge of the fundamentals of accounting. Not open to students who have credit in ACCT 201 and/or ACCT 202.

**Description:** Fundamentals of accounting analysis which are most helpful in understanding managerial and business concepts and practices.

**Credit Hours:** 4

**Max credits per semester:** 4

**Max credits per degree:** 4

**Grading Option:** Graded

**Prerequisite for:** ABUS 341, MRKT 341; ACCT 308; ACCT 309; ACCT 313; BLAW 371; BLAW 371H; BLAW 372; MNGT 475; SCMA 331; SCMA 350; SCMA 350H

**ACCT 308 Managerial Accounting**

**Prerequisites:** ACCT 201 or 201H, ACCT 202 or 202H, or ACCT 306, ECON 215 or STAT 218, SCMA 331 and MATH 104 or 106; all with grades of 'C' or above.

**Description:** Internal accounting as a tool to generate information for managerial planning and control. Conventional and computer problem materials are used to develop understanding of operating and capital budgets, standard costs, incremental concepts, relevant costs, transfer pricing, and responsibility and profit center reports as a means of analysis as well as techniques of measurement.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**ACCT 309 Accounting Systems**

**Prerequisites:** ACCT 201 or 201H and ACCT 202 or 202H, or ACCT 306, and MATH 104 or 106, and SCMA 250; with grades of C or better; or permission.

**Description:** Examination of accounting system concepts, applications, and the process by which they are analyzed, designed, and implemented. Emphasis on management information and computer applications in financial accounting, auditing, and management accounting by means of case study analysis.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Offered:** FALL/SPR

**Prerequisite for:** ACCT 401; ACCT 410; ACCT 455

**ACCT 312 Federal Tax Accounting**

**Prerequisites:** Co-requisite: to be taken con-currently with or after ACCT 313

**Description:** Federal and state income tax concepts. Includes theory and historical growth of the fundamentals of the federal tax laws and regulations. Emphasis on the practical application of the tax laws in the preparation of the tax returns (for wage earners and sole proprietors) and the need for tax planning.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Prerequisite for:** ACCT 413; ACCT 455; ACCT 816

**Course and Laboratory Fee:** \$20



### ACCT 313 Intermediate Accounting I

**Prerequisites:** ACCT 201 or 201H and ACCT 202 or 202H, or ACCT 306, and MATH 104 or 106; with grades of C or better.

**Description:** Analysis and interpretation of financial and operating statements; net income concepts, statements from incomplete records; theory and practice relating to cash flow; and the investment in tangible and intangible assets.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Prerequisite for:** ACCT 312; ACCT 314; ACCT 407

### ACCT 314 Intermediate Accounting II

**Prerequisites:** ACCT 313 with grade of C or better or permission

**Description:** Continuation of ACCT 313 with emphasis on contemporary accounting theory and practice regarding long-term liabilities, corporate equities, and problem areas under study by professional accounting organizations. Analysis of financial statements and the statements of cash flow stressed and related to current controversial topics.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Prerequisite for:** ACCT 401; ACCT 404; ACCT 410; ACCT 455

### ACCT 395 Professional Internship

**Crosslisted with:** BSAD 395, ACTS 395, ECON 395, FINA 395, MNGT 395, SCMA 395

**Prerequisites:** An undergraduate major in the College of Business with at least sophomore standing and departmental consent and acceptance into an approved internship. Departmental credit for course cross-listings may have additional requirements for consent.

**Notes:** May be repeated.

**Description:** Provides an opportunity to study theories, principles, practices, techniques, and strategies utilized in the business field through an internship related to the major field of study and an integral or important part of their program of study. Reflect on classroom knowledge and develop practical experience in professional business situations through an approved internship.

**Credit Hours:** 0-3

**Min credits per semester:**

**Max credits per semester:** 3

**Max credits per degree:** 6

**Grading Option:** Graded with Option

**Experiential Learning:** Internship/Co-op

### ACCT 398 Special Topics

**Prerequisites:** Permission of department chair.

**Description:** Topics vary.

**Credit Hours:** 1-3

**Min credits per semester:** 1

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

### ACCT 399 Independent Study

**Prerequisites:** Permission of director of the School of Accountancy.

**Notes:** Open to juniors and seniors concentrating in accounting.

**Description:** Special research project or reading program under the direction of a staff member in the School.

**Credit Hours:** 1-6

**Min credits per semester:** 1

**Max credits per semester:** 6

**Max credits per degree:** 6

**Grading Option:** Graded

### ACCT 399H Honors: Independent Study

**Prerequisites:** Good standing in the University Honors Program or by invitation, and permission of the supervising faculty member and chair of the School of Accountancy.

**Description:** Special research project or reading program under the direction of a faculty member within the School of Accountancy

**Credit Hours:** 3-6

**Min credits per semester:** 3

**Max credits per semester:** 6

**Max credits per degree:** 6

**Grading Option:** Graded

### ACCT 401 Fraud Examination and Internal Audit

**Prerequisites:** ACCT Major or Permission; ACCT 314 and ACCT 309 with grade of C or better.

**Description:** Principles and methodologies of detecting and deterring fraud using accounting, auditing, and investigative skills. Also introduces the fundamentals of internal auditing in a changing business environment.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Offered:** FALL/SPR

### ACCT 404 Advanced Accounting

**Prerequisites:** ACCT Major or Permission; ACCT 314 with grade of C or better.

**Description:** Special accounting problems relating to the preparation of combined and consolidated financial statements for accounting entities with branch offices and with subsidiaries, both domestic and foreign; partnership accounting; accounting for foreign currency transactions and translations; governmental and not-for-profit accounting.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Offered:** FALL/SPR

### ACCT 407 Ethics and Accountant's Professional Responsibility

**Prerequisites:** ACCT 313 with grade of "C" or better

**Description:** Role of a professional accountant, codes of accountants, ethical decision making, the legal, regulatory and social environment in which an accountant makes an ethical decision.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**ACCT 410 Auditing**

**Prerequisites:** ACCT Major or Permission; ACCT 309 and 314, both with a grade of C or better.

**Description:** Duties and responsibilities of auditors, methods of conducting various kind of audits; audit working papers; the preparation of the audit report; the auditor's certificate; special problems in the audit of different kinds of enterprises.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Prerequisite for:** ACCT 802

**ACCT 413 Corporate Tax Accounting**

**Prerequisites:** ACCT Major or Permission; ACCT 312 with a grade of C or better.

**Description:** Federal income taxation for corporations. Tax laws associated with formation, operation, distribution, redemption, and reorganizations are analyzed.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**ACCT 455 Research and Communication in Accounting**

**Prerequisites:** ACCT major and ACCT 309, 312, and ACCT 314 with a grade of C or better.

**Description:** Improvisation, professional writing, and professional presentations.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Offered:** FALL/SPR

**Experiential Learning:** Case/Project-Based Learning

**ACCT 499H Honors Thesis**

**Prerequisites:** Good standing in the University Honors Program or by invitation, and permission.

**Description:** Conduct a scholarly research project and write a University Honors Program or undergraduate thesis.

**Credit Hours:** 3-6

**Min credits per semester:** 3

**Max credits per semester:** 6

**Max credits per degree:** 6

**Grading Option:** Graded

**BLAW 300 Business, Government & Society**

**Prerequisites:** For non-CoB students only; 2.5 cum gpa; Sophomore Standing. Credit toward the degree cannot be earned in BLAW 300 and any of the following: BLAW 371, BLAW 371H, BLAW 372, BLAW 372H

**Notes:** Credit towards the degree cannot be earned in both BLAW 300 and BLAW 371 and/or BLAW 372. Letter grade only.

**Description:** This course examines the business organization in relationship to government, employee groups and the community. A major theme in the course is the social responsibility of business. Topics of study include ethics, environmental issues, employee rights, government regulation, global management and the U.S. political system as it affects business decision making.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**ACE:** ACE 8 Civic/Ethics/Stewardship

**BLAW 371 Legal Environment**

**Prerequisites:** Soph standing; 2.5 GPA; Bus. Qual. (MATH104,106,107 or 208; BSAD220; ACCT201&202; ECON211&212; ECON215 or equiv) Prereqs differ for RAIKES, ACTS&ABUS majors-see bulletin for exceptions. Credit toward degree cannot be earned in BLAW300 & any of: BLAW371,371H,372,372H

**Notes:** Credit toward the degree cannot be earned in both BLAW 300 and either of BLAW 371/BLAW 371H or BLAW 372.

**Description:** Law as it relates to the business transaction. Torts, contracts, sales, and related topics in the political and economics environment in which business functions and consideration of social and ethical issues creating pressure for change.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**ACE:** ACE 8 Civic/Ethics/Stewardship

**BLAW 371H Legal Environment**

**Prerequisites:** Soph standing; 2.5 GPA; Bus. Qual. (MATH104,106,107 or 208; BSAD220; ACCT201&202; ECON211&212; ECON215 or equiv) Prereqs differ for RAIKES, ACTS&ABUS mjrs-see bulletin for exceptions. Credit toward degree cannot be earned in BLAW300 & any of: BLAW371,371H,372,372H

**Notes:** Open only to CoB Honors Academy students in good standing or by permission. Cannot be taken Pass/No Pass. Credit toward the degree cannot be earned in both BLAW 300 and either of BLAW 371/ BLAW 371H or BLAW 372.

**Description:** Law as it relates to the business transaction. Torts, contracts, sales, and related topics in the political and economics environment in which business functions and consideration of social and ethical issues creating pressure for change.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**BLAW 372 Business Law I**

**Prerequisites:** Soph standing; 2.5 GPA; Bus. Qual. (MATH104,106,107 or 208; BSAD220; ACCT201&202; ECON211&212; ECON215 or equiv) Prereqs differ for RAIKES, ACTS&ABUS mjrs-see bulletin for exceptions. Credit toward degree cannot be earned in BLAW300 & any of: BLAW371,371H,372,372H

**Notes:** Cannot be taken Pass/No Pass. Credit toward the degree cannot be earned in both BLAW 300 and either of BLAW 371/BLAW 371H or BLAW 372.

**Description:** Basic legal principles needed to recognize the relevant issues and the legal implications of business situations. Application of the principles of law to accounting and auditing. Political, social, and ethical implications. Property and contracts.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**ACE:** ACE 8 Civic/Ethics/Stewardship

### BLAW 372H Honors: Business Law I

**Prerequisites:** Soph standing; 2.5 GPA; Bus. Qual. (MATH104 or 106 or 107 or 208; BSAD220; ACCT201&202; ECON211&212; ECON215 or equiv) Open only to NE Business Hons Academy students or by permission. Crdt toward degree cannot be earned in BLAW300&any of: BLAW371, 371H, 372, 372H

**Notes:** Credit toward the degree cannot be earned in both BLAW 300 and either of BLAW 371/BLAW 371H or BLAW 372/BLAW 372H.

**Description:** Basic legal principles needed to recognize the relevant issues and the legal implications of business situations. Application of the principles of law to accounting and auditing. Political, social, and ethical implications. Property and contracts.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Offered:** FALL

**ACE:** ACE 8 Civic/Ethics/Stewardship

### BLAW 375 Common Law in Contemporary Society

**Prerequisites:** Junior standing and at least a 3.25 cumulative GPA.

**Description:** An examination of the continuing influence of the common law on the resolution of contemporary legal issues. Considers the common law in the context of law created by other law-making institutions. Reviews the law of torts, contracts, and property and explores how traditional doctrines have evolved to govern current social problems, with emphasis on issues impacting business activity.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Offered:** FALL

### BLAW 376 Civil and Criminal Litigation

**Prerequisites:** Junior standing and at least a 3.25 cumulative GPA.

**Description:** Examines civil and criminal justice system and key legal concepts that frame the operations of these systems, including jurisdiction and venue, civil and criminal case progression, structure and function of key legal documents, discovery and evidence, civil appeals process, components of criminal responsibility criminal defenses, search and seizure, the privilege against self-incrimination, sentencing issues, and the post-conviction process. Examines issues that arise in business settings.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Offered:** FALL

### BLAW 377 Introduction to Corporate Compliance

**Prerequisites:** Junior standing and at least a 3.25 cumulative GPA.

**Description:** Examines relationships between corporate governance, risk and compliance. Identification and discussion of common features of compliance programs and specific regulations affecting corporate compliance. Discussion of the role of risk assessment and ethical considerations.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Offered:** SPRING

### BLAW 378 Legislation and Regulation

**Prerequisites:** Junior standing and at least a 3.25 cumulative GPA.

**Description:** Introduction to legislation, the structure of the U.S. government, the sources of governmental policy, and the various factors that influence policy and related regulations. Examines considerations that go into legislative and administrative policymaking and how businesses can play a role in shaping legislative and administrative agendas. Analyzes complex language through the art of statutory interpretation.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Offered:** SPRING

## Career Information

*The following represents a sample of the internships, jobs and graduate school programs that current students and recent graduates have reported.*

### Transferable Skills

- Analytical Skills
- Problem-Solving/Critical Thinking Skills
- Quantitative Skills
- Teamwork
- Oral and Written Communication Skills
- Organizational Skills
- Computer Skills
- Detail-Oriented

### Jobs of Recent Graduates

- Advisory Consultant, Deloitte - Omaha, NE
- Tax Associate, KPMG - Omaha, NE
- Assurance Staff, Ernst & Young - Minneapolis, MN
- Audit Associate, BKD, LLP - Lincoln, NE
- Staff Accountant, Lutz - Omaha, NE
- Internal Auditor, Union Pacific Railroad - Omaha, NE
- Accountant, Koch Industries - Wichita, KS
- Internal Auditor, Kiewit - Omaha, NE
- Auditor of Public Accounts, State of Nebraska - Lincoln, NE
- Associate Financial Analyst, ConAgra Brands - Omaha, NE
- Financial Representative, TD Ameritrade - Omaha, NE

### Internships

- Audit Intern, KPMG - Omaha, NE
- Audit Intern, Deloitte - Chicago, IL
- Tax Associate, Lutz - Omaha, NE
- Audit Intern, BKD, LLP - Lincoln, NE
- Accounting Intern, Hudl - Lincoln, NE
- Internal Audit Intern, Nebraska Department of Health and Human Services - Lincoln, NE
- Accounting Expense Management Intern, Ameritas - Lincoln, NE
- Accounting and Finance Intern, Nelnet - Lincoln, NE
- Joint Polar Satellite System Intern, NASA- Goddard Space Flight Center - Greenbelt, MD
- Accounting Intern, Kansas City Chiefs - Kansas City, MO

## **Graduate & Professional Schools**

- Master's, Public Accountancy, University of Nebraska-Lincoln - Lincoln, NE
- Master's, Business Administration, University of Nebraska-Lincoln - Lincoln, NE
- Juris Doctor (JD), University of Nebraska-Lincoln - Lincoln, NE
- Master's, Engineering in Logistics and Supply Chain Management, Massachusetts Institute of Technology - Cambridge, MA
- Master's, Accountancy, Ohio State University - Columbus, OH
- Master's, Finance, Bentley University - Waltham, MA
- Master's, Computer Science, Loyola University - Chicago, IL
- Master's, Professional Accountancy, University of Texas - Austin, TX
- Juris Doctor (JD), University of Minnesota - Minneapolis, MN
- Doctor of Chiropractic, Palmer College of Chiropractic - Davenport, IA