

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 and Analytics, ACCT 312 Introduction to Income Taxation, ACCT 313 Intermediate Financial Accounting I, and ACCT 314 Intermediate Financial 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.

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 four areas. All coursework (except electives and where otherwise noted) must be taken for a grade.

1. Non-Business Requirements

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

2. Business Core

- Purposeful Strategist (includes ACE 6, 8, 10)
- Data Driven Decision Maker
- Effective Communicator (includes ACE 1 and 2)
- Empowered Professional

3. Business Major

4. Electives

Non-Business Requirements

(remaining ACE requirements not included in the Business Core and Business Major requirements)

Five Courses (normally 15-17 hours)

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

- The college requires a calculus course from the below options to complete the ACE 3 requirement.
- 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 ACE 4 and/or ACE 9 toward the major 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 ACE coursework must be taken for a grade.

ACE 3: Mathematical, Computational, Statistical or Formal Reasoning Skills

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 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). They will later 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.

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 will determine where a student starts.

- 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.

ACE 4: The Study of Scientific Methods and Knowledge of the Natural and Physical World

Choose one course from ACE 4 Certified Courses. (Course credit will vary between 3-5 credit hours.)

ACE 5: Study of Humanities

Choose one course from ACE 5 Certified Courses.

ACE 7: Study of the Arts to Understand Their Context

Choose one course from ACE 7 Certified Courses.

ACE 9: Global Awareness or Knowledge of Human Diversity Through Analysis of an Issue

Choose one course from ACE 9 Certified Courses.

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.

Business Core – Four Sections (approximately 53 hours for most majors)

- Purposeful Strategist – 33 hours
- Data Driven Decision Maker – 7 hours (17 hours for Actuarial Science)
- Effective Communicator – 9 hours (7 hours for Actuarial Science)
- Empowered Professional – 3-4 hours

The Business Core is designed to expose students to the various business disciplines. The Business Major courses are those courses identified for each of the individual majors. All coursework for the Business Core (except where noted differently) must be taken for a grade. All students in the College of Business will take the Business Core (unless otherwise noted).

Purposeful Strategist - 33 hours

- MNGT 101 Introduction to Business
- ACCT 201 Introductory Financial Accounting
- ACCT 202 Introductory Managerial Accounting
- ECON 211 Principles of Macroeconomics (ACE 6)
- ECON 212 Principles of Microeconomics (ACE 6)
- BLAW 371 Legal Environment (ACE 8)
- FINA 361 Finance
 - Actuarial Science majors take FINA 461.
- MNGT 301 Introduction to Management
- MRKT 341 Marketing
- SCMA 331 Operations and Supply Chain Management
- MNGT 475 Business Strategies (ACE 10)
 - A capstone course integrating business concepts covered throughout the program.
 - Actuarial science majors may take FINA 461 concurrently with MNGT 475.
 - Must be taken at the University of Nebraska-Lincoln and taken for a grade.

Data Driven Decision Maker

- BSAD 50 Business Computer Applications
 - Required basic-skills computer course that uses Microsoft Access, Word, PowerPoint, and Excel.
- SCMA 250 Spreadsheet Analytics
 - Actuarial science majors take ACTS 250 Actuarial Technical Skills.
- ECON 215 Statistics (ACE 3)
 - 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.

- SCMA 350 Business Analytics/Information Analysis
 - Marketing and agribusiness majors may choose to take MRKT 350.
- Actuarial science majors will take SCMA 451 Introduction to Predictive Analytics.

Effective Communicator

- BSAD 220 Business Writing (ACE 1)
- MRKT 257 Sales Communication (ACE 2)
 - Or, COMM 286 Business and Professional Communication (ACE 2)
- BSAD 261 Applied Improv for the Successful Business Leader
- BSAD 340 Navigating Emerging Technologies in Business
 - ACTS 475 meets the knowledge requirement for BSAD 340 for Actuarial Science majors; BSAD 340 is waived for Actuarial Science majors.

Empowered Professional (PrEP) (3-4 hours)

Designed to develop confident and professional business students positioned for lifelong career success, the Professional Enhancement Program (PrEP) consists of four required 1-hour courses.

- BSAD 111 PrEP I, Investing in Strengths or BSAD 111S PrEP I, Investing in Strengths for Transfer Students
- 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
 - Taken the semester of graduation.

Business Major – (21-31 hours)

- Coursework for the major requires completion of specific, required courses of the department (see individual major page), along with other guidelines.
- Business majors and minors cannot double count with Business Core (for example, MNGT 301 and MNGT 475 do not count towards the management majors).
- Business students cannot earn a major and a minor in the same area (for example, an Economics major cannot get an Economics minor; an International Business major cannot earn a Global Leadership minor). Similarly, International Business majors cannot earn a major or minor in the same option or subplan as their International Business major. (For example, an International Business-Finance major cannot earn a major or minor in Finance but could earn a major or minor in any other business area.)
- Business Administration majors cannot double count courses with any College of Business major or minor.
- 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).
- Sequencing of classes is critical; plan the major courses well in advance of enrollment. Visit with an academic advisor for assistance in planning critical class sequencing.
- A maximum of 3 hours of coursework may transfer if the 18-hour limitation has not been exceeded. Further restrictions may apply.

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.
- In a 21-hour Business Major, students will average 28 hours of elective credit; second major options and/or minors may be appropriate to consider for elective hours.

Other 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, marketing, and management (Entrepreneurship, General, and Leadership options) majors – 3 hours of business electives.
- Accounting, business administration, and management (Human Resources and Clifton Builders options) 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 and business analytics majors – no additional business coursework, as the major consists of 27 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 Non-Business Requirement, Business Core, Business Major, or if there is a violation of transfer limits, 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).

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.
- 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

Several restrictions apply when considering the Pass/No Pass option:

- BSAD 111, BSAD 222, BSAD 333, BSAD 444, and BSAD 50 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 395A, 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, 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 (391, 395, 396) 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 (391, 395, 396) **only** as elective credit.
- ACCT 395A, 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.

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 during part of this time 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. Value 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 Financial Accounting and ACCT 202 Introductory Managerial Accounting, 3 credit hours each, as part of the Business Core.
- 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.

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 Major

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 Major.

ACCT 308	Intermediate Managerial Accounting	3
ACCT 309	Accounting Systems and Analytics	3
ACCT 312	Introduction to Income Taxation	3
ACCT 313	Intermediate Financial Accounting I	3
ACCT 314	Intermediate Financial Accounting II	3
ACCT 404	Advanced Financial Accounting	3
ACCT 410	Auditing	3
ACCT 455	Research and Communication in Accounting	3
Total Credit Hours		24

Master of Professional Accountancy

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

ACCT 309	Accounting Systems and Analytics	3
ACCT 312	Introduction to Income Taxation	3
ACCT 313	Intermediate Financial Accounting I	3
ACCT 314	Intermediate Financial Accounting II	3
Courses listed under the senior year		
Courses listed under the masters year		
Total Credit Hours		12

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 Intermediate Managerial Accounting, ACCT 309 Accounting Systems and Analytics, ACCT 313

Intermediate Financial Accounting I, ACCT 314 Intermediate Financial Accounting II, and BLAW 371 Legal Environment

- 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	Intermediate 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 <https://go.unl.edu/gradcredit> (<https://go.unl.edu/gradcredit/>).

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
Total Credit Hours		18

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/>)).

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 Financial Accounting I	
ACCT 314	Intermediate Financial 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

Cost and Managerial Accounting

Select a minimum of 3 hours of the following:		3
ACCT 308	Intermediate Managerial Accounting	
ACCT 858	Seminar in Managerial Accounting	
Credit Hours Subtotal:		3

Tax Preparation and Planning

Select a minimum of 3 hours of the following:		3
ACCT 312	Introduction to Income Taxation	
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

Auditing

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

Information Systems

Select a minimum of 3 hours of the following:		3
ACCT 309	Accounting Systems and Analytics	
ACCT 809	Accounting Information Systems (AIS)	
Credit Hours Subtotal:		3

Governmental and Not-for-Profit

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

Other Accounting Courses

Select from:

ACCT 396	Independent Study
ACCT 396H	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	Controllershship
ACCT 890	Accountancy Internship
ACCT 920	History and Philosophy of Accounting Thought

Total Credit Hours 18

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 Financial Accounting or ACCT 201H Introductory Financial Accounting
ACCT 202	Introductory Managerial Accounting or ACCT 202 Introductory Managerial Accounting
Credit Hours Subtotal:	6

Other Business Courses

MNGT 475	Business Strategies or MNGT 475H Honors: Business Strategies	3
Credit Hours Subtotal:		3

Total Credit Hours 36

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 D- or above is required for all courses in the major. Grades of C or better are required in transfer courses from outside of the University of Nebraska system. 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

As noted in the College Degree Requirements section, all coursework for the major must be taken for a grade.

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. No more than one course/requirement may be transferred into the minor. Coursework used for this minor cannot double count with the Business Core or the Business Administration major.

To fulfill the requirements for an accounting minor, students must complete 12 graded hours of accounting coursework beyond accounting principles to include the following:

ACCT 308	Intermediate Managerial Accounting	3
ACCT 309	Accounting Systems and Analytics	3
ACCT 312	Introduction to Income Taxation	3
ACCT 313	Intermediate Financial Accounting I	3
Total Credit Hours		12

Grade Rules

C- and D Grades

A grade of D- or above is required for all courses in the minor. Grades of C or better are required in transfer courses from outside of the University of Nebraska system. Course prerequisites still apply. A grade of C or above is required in accounting courses that 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 may be taken pass/no pass.

ACCT 150 Accounting Careers and Connections

Description: Learn more about the vast career paths with an accounting degree by engaging with accounting professionals, accounting faculty and other accounting students. Develop communication and critical thinking skills by engaging with guest speakers on relevant topics impacting the business world.

Credit Hours: 1

Max credits per semester: 1

Max credits per degree: 1

Grading Option: Graded

Offered: FALL/SPR

ACCT 200 Accounting for Business Decisions

Prerequisites: For non-CoB students only; 12 credit hours. Credit toward the degree cannot be earned in ACCT 200 & any of the following: ACCT 201, 201H, 202, or ACCT 202H

Notes: Letter grade only.

Description: Designed to introduce financial and managerial accounting concepts to non-business majors who will use such information in future roles as investors, owners, managers, employees and/or taxpaying citizens. Lays a foundation for understanding and using 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 Financial Accounting

Prerequisites: CoB Student: 12 hours credit, MNGT 101/MNGT 101T or concurrent. Non-CoB Student: 12 hours credit. Credit toward the degree cannot be earned in ACCT 200 & any of the following: ACCT 201, 201H, 202, or ACCT 202H.

Notes: Provides foundation for advanced courses. Letter grade only.

Description: Fundamentals of financial accounting, focusing on measuring and communicating business activities so external users can make informed decisions.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Offered: ALL

Prerequisite for: ACCT 202; ACCT 202H; ACCT 301; ACCT 308; ACCT 309; ACCT 312; ACCT 313; AECN 416; BLAW 371H; BLAW 372; BLAW 372H; FINA 300; FINA 361; FINA 361A; FINA 361H; MNGT 475; MNGT 475H, RAIK 476H; MRKT 341H, RAIK 341H; SCMA 350H

ACCT 201H Introductory Financial Accounting

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 financial accounting, focusing on measuring and communicating business activities so external users can make informed decisions.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Prerequisite for: ACCT 202; ACCT 202H; ACCT 301; ACCT 308; ACCT 309; ACCT 312; ACCT 313; AECN 416; BLAW 371H; BLAW 372; BLAW 372H; FINA 361; FINA 361A; FINA 361H; MNGT 475; MNGT 475H, RAIK 476H; MRKT 341H, RAIK 341H; SCMA 350H

ACCT 202 Introductory Managerial Accounting

Prerequisites: CoB Student: ACCT 201 or ACCT 201H with grade of 'C' or better, MNGT 101/101T or concurrent; Non-CoB Student: ACCT 201 or ACCT 201H with grade of 'C' or better. Credit toward the degree cannot be earned in ACCT 200 & any of: ACCT 201, 201H, 202 or 202H.

Description: Fundamentals of managerial accounting, focusing on techniques and analysis used to evaluate and improve business operations and profitability so decision makers within a company (internal users) can make informed decisions.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Offered: ALL

Prerequisite for: ACCT 301; ACCT 308; ACCT 309; ACCT 312; AECN 416; BLAW 371H; BLAW 372; BLAW 372H; BSAD 340; FINA 300; FINA 361H; FINA 461; HRTM 479; MNGT 475; MNGT 475H; RAIK 476H; SCMA 350H

ACCT 202H Introductory Managerial Accounting

Prerequisites: Open only to CoB Honors Academy students in good standing or by permission; sophomore standing; ACCT 201 or 201H with a grade of 'C' or better. Credit toward the degree cannot be earned in ACCT 200 & any of the following: ACCT 201, 201H, 202 or 202H

Description: Fundamentals of managerial accounting, focusing on techniques and analysis used to evaluate and improve business operations and profitability so decision makers within a company (internal users) can make informed decisions.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Prerequisite for: ACCT 301; ACCT 308; ACCT 309; ACCT 312; AECN 416; BLAW 371H; BLAW 372; BLAW 372H; BSAD 340; FINA 361H; FINA 461; HRTM 479; MNGT 475; MNGT 475H; RAIK 476H; SCMA 350H

ACCT 301 Using Accounting Information

Prerequisites: For non-accounting majors only; ACCT 201 or 201H and ACCT 202 or 202H, both with grades of '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: BLAW 371H; BLAW 372; SCMA 350H

ACCT 308 Intermediate Managerial Accounting

Prerequisites: ACCT 201 or 201H and ACCT 202 or 202H, both with grades of 'C' or better; ECON 215 or STAT 218, SCMA 350 and MATH 104 or 106.

Description: Accounting concepts and tools that allow business managers and owners to make insightful and data-driven decisions. Cost behavior, relevant costs, capital budgeting, and cost-volume-profit tools aid in planning business strategies. Budgets and variances help in controlling business operations. Responsibility accounting, transfer pricing, and ratio analysis are useful in measuring operational performance.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

ACCT 309 Accounting Systems and Analytics

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

Description: Examination of accounting information system concepts, applications, and the process by which they are analyzed, designed, and implemented. Emphasis on business decision making through data analytics in financial, auditing, and management accounting contexts.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Offered: FALL/SPR

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

ACCT 312 Introduction to Income Taxation

Prerequisites: ACCT 201 or 201H and ACCT 202 or 202H, both with grades of 'C' or better; Co-requisite: to be taken concurrently with or after ACCT 313.

Description: Introduction to federal income tax law with emphasis on the tax implications of business and investment activities.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Prerequisite for: ACCT 395A; ACCT 413; ACCT 455; ACCT 816; FINA 421; FINA 422

Course and Laboratory Fee: \$20

ACCT 313 Intermediate Financial Accounting I

Prerequisites: ACCT 201 or 201H; with a grade of 'C' or better.

Description: Analysis and application of current and emerging financial accounting concepts and techniques, with a focus on the recognition and measurement of revenues and assets. Development of skills to recognize important accounting issues, ask critical questions, and analyze the impact of business transactions on financial statements.

Credit Hours: 3

Max credits per semester: 3

Max credits per degree: 3

Grading Option: Graded

Prerequisite for: ACCT 312; ACCT 314; ACCT 395A; ACCT 407

ACCT 314 Intermediate Financial Accounting II**Prerequisites:** ACCT 313 with grade of 'C' or better.**Description:** Continuation of ACCT 313 that examines current and emerging financial accounting concepts and techniques, with a focus on long-term liabilities, income tax allocation, pensions, leases, and corporate equities. Development of skills to recognize important accounting issues, ask critical questions, and thoroughly analyze financial statements, including the statement of cash flows.**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 391 Special Topics****Prerequisites:** Permission of director of the School of Accountancy.**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 with Option**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 395A Accounting Internship****Prerequisites:** ACCT Major; ACCT 312 and ACCT 313, both with grades of 'C' or better; permission of director of the School of Accountancy.**Description:** Provides an opportunity to study theories, principles, practices, techniques, and strategies utilized in the accounting profession through a full-time internship for nine or more weeks during the spring semester. Reflect on classroom knowledge and develop practical experience in professional business situations through an approved internship.**Credit Hours:** 1-3**Min credits per semester:** 1**Max credits per semester:** 3**Max credits per degree:** 3**Grading Option:** Graded with Option**ACCT 396 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 faculty member within the School of Accountancy.**Credit Hours:** 1-6**Min credits per semester:** 1**Max credits per semester:** 6**Max credits per degree:** 6**Grading Option:** Graded with Option**ACCT 396H Honors: Independent Study****Prerequisites:** Good standing in the University Honors Program or by invitation, and permission of the supervising faculty member and director of the School of Accountancy. Credit toward the degree cannot be earned in both ACCT 396 and ACCT 396H.**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 309 and ACCT 314, both with grades 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 Financial Accounting****Prerequisites:** ACCT Major or Permission; ACCT 309 and ACCT 314, both with grades of 'C' or better.**Description:** In-depth study of complex topics in financial accounting, including combined and consolidated financial statements; equity method accounting; partnership accounting; accounting for foreign currency transactions and translations; hedge accounting; segment accounting; and 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 Major or Permission; ACCT 313 with a 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 ACCT 314, both with grades of 'C' or better.

Description: Audit environment, generally accepted audit standards, audit risk, materiality, audit evidence, the audit report, and other special issues in auditing.

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 or Permission; ACCT 309, ACCT 312, and ACCT 314, all with grades 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

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: Open to CoB Majors, 2.5 GPA, BSAD 220, BSAD 333. Credit toward degree cannot be earned in BLAW 300 & any of: BLAW 371, 371H, 372, 372H.

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: Sophomore standing; 2.5 GPA; MATH 104,106,107or208; BSAD 220; ACCT 201&202; ECON 211&212; ECON 215 or equiv. Prereqs differ for RAIKES, ACTS & ABUS majors-see catalog. Credit toward degree cannot be earned in BLAW 300 & any of: BLAW 371,371H,372,372H

Notes: Open only to CoB Honors Academy students in good standing or by permission. Cannot be taken Pass/No Pass.

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: Sophomore standing; 2.5 GPA; MATH 104,106,107or208; BSAD 220; ACCT 201&202; ECON 211&212; ECON 215 or equiv. Prereqs differ for RAIKES, ACTS & ABUS majors-see catalog. Credit toward degree cannot be earned in BLAW 300 & any of: BLAW 371,371H,372,372H

Notes: Cannot be taken Pass/No Pass.

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; 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. Credit toward degree cannot be earned in BLAW 300 & any of: BLAW371, 371H, 372, 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