

# FINANCE

## Description

The goal of any financial system is to allocate monetary resources to those individuals, companies, and governmental units that have the best ideas for usage. The study of finance focuses on the organization and development of capital markets and financial institutions in achieving the optimal usage of funds. As a finance student, you might want to examine how conflict of interest affects managerial performance, how risk influences investment decisions, or how investor psychology can impact the price of stocks and bonds. The finance faculty offers strong support for the exploration of such topics and the curriculum is designed to prepare students in areas of high employment demand.

A solid understanding of the finance role is becoming ever more essential in the management of public, private, and nonprofit organizations. The basic course, FINA 361 Finance (required of all students in the College), presents the institutional background, theory, and decision-making skills essential to an understanding of the corporate finance function. The major theoretical issues and the financial techniques that are used to analyze capital management problems are investigated.

The department also offers a course in personal finance, FINA 260 Personal Finance, that exposes students to basic financial concepts such as personal taxes, investment opportunities, insurance issues and retirement planning. The personal finance course is open to all university students and has no prerequisites. Successful completion of FINA 260 satisfies ACE Outcome 6 in the University's general education requirements.

The finance major offers coursework in the following areas:

- Banking and Risk Management
- Investments
- General Finance

Finance students must declare one of these options within their major. Multiple options cannot be chosen. Students are encouraged to meet with their Business Advising and Student Engagement (BASE) advisors regularly. The department chair is also available to answer questions regarding the selection of courses or other questions related to the finance curriculum.

## Admission

### Major/Department Admission

The Investments option in the finance major requires a 3.25 GPA and a grade of B or better in FINA 363.

## 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

Graduates of finance will be able to:

1. Apply the principles and techniques of time value of money.
2. Quantify and interpret risk/reward relationships using a variety of metrics.
3. Estimate the fundamental value of traded and non-traded assets.

4. Identify sources of risk and implement appropriate risk management techniques.
5. Analyze market conditions for strategic planning.

## Major Requirements

### Core Requirements

- All students must complete the College Degree Requirements, including 24-27 hours of coursework for the major.
- All students, regardless of their major or interests in the College, will take FINA 361 Finance as part of the Business Core Intermediate requirements.
- The department requires that all students pursuing additional studies in finance will earn at least a grade of C in FINA 361.
- As noted in the College Degree Requirements section, all coursework for the major must be taken for a grade.
  - Exception: FINA 97 Ethics Assessment for the Investments option, which is 0 credit hours, is Pass/No Pass.
- Coursework for the major must be selected from the approved list of courses.
- FINA 395 Professional Internship, FINA 399 Independent Study, and FINA 499H Honors Thesis may NOT be counted toward the major, options, or minor.
- Required core finance courses cannot be counted as coursework in the options.
- **ALL majors must take an International Business Course requirement and, while this can be part of the major for those pursuing the General Finance Option, all other options will need to work this requirement into their ELECTIVE section of the program.**

### Specific Major Requirements

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

Requirements for students interested in pursuing a bachelor of science degree with a major in finance will complete 15 hours of core finance courses and one finance option consisting of 9-12 hours to meet the requirements for Business Core Advanced–Major (BCA-M).

#### Required Core Finance Courses

FINA 363	Investment Principles	3
FINA 365 / ECON 365	Financial Institutions (Can double count toward ECON minor if pursuing finance major)	3
FINA 367	Fixed Income Investments	3
FINA 461	Advanced Finance	3
FINA 475	Strategic Financial Management	3
Credit Hours Subtotal:		15
<b>Total Credit Hours</b>		<b>15</b>

The non-core coursework is organized around the following options consisting of another 9-12 hours. Finance students must declare one of these options within their major. Multiple options cannot be chosen.

- Banking and Risk Management
- Investments
- General Finance



### Banking and Risk Management Option

The **Banking and Risk Management Option** is designed for students wishing to prepare for a career in the financial services industry. Coursework emphasizes the decisions that financial managers make. The role of both bank and non-bank institutions in economic growth and development are examined. Designated scholarships for the study of this option are available and internship opportunities are supported and encouraged.

FINA 338	Principles of Individual and Corporate Risk Management	3
FINA 465	Bank Management	3
Select 3 hours of a 300/400-level course from the following:		3
FINA 375	Financial Statement Analysis	
FINA 382	Real Estate Principles and Practice	
FINA 412	Life and Health Insurance	
FINA 438	Enterprise Risk Management	
FINA 467	Options, Futures and Derivative Securities	
<b>Total Credit Hours</b>		<b>9</b>

Students pursuing the Banking and Risk Management Option may count **one** of their 300/400-level requirements for the finance major toward fulfilling 3 hours of the 12 hour 300/400-level elective requirement.

### Investments Option

The **Investments Option** is a technical program designed to immerse students in the art and science of the management of financial assets. The University of Nebraska–Lincoln’s finance department is a CFA Program Partner and the course material covered in this option meets the requirements of the Chartered Financial Analysts Program Partnership. A year-long portfolio management course with students investing real dollar funds is a part of this curriculum. Students completing this option would be expected to sit for the Level I, CFA exam.

FINA 375	Financial Statement Analysis	3
FINA 467	Options, Futures and Derivative Securities	3
FINA 468	Portfolio Practicum I	3
FINA 469	Portfolio Practicum II	3
FINA 97	Ethics Assessment	0
<b>Total Credit Hours</b>		<b>12</b>

Students pursuing the Investments Option take 6 more hours of 300/400-level classes than the norm. Their degree audit will automatically reflect a reduction in the normally-required 12 hours to 6 hours in the non-business core 300/400-level requirement.

Students who only take FINA 468 Portfolio Practicum I may count that towards the General Finance Option.

### General Finance Option

The **General Finance Option** allows a student to pursue a broad range of interests in the finance field. Students can select from courses in Real Estate, International Finance, Insurance, and Investments. A solid understanding of the basic finance function is provided with this option that prepares students for entry-level positions in the management and operation of public, private, and nonprofit financial organizations.

Select 3 hours of 300/400-level finance courses, or one of the following:

ACCT 308	Managerial Accounting	3
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ACCT 313	Intermediate Accounting I	
ECON 311B	Intermediate Macroeconomics - Descriptive	
ECON 312B	Intermediate Microeconomics - Descriptive	
6 hours of 400-level finance courses		6
<b>Total Credit Hours</b>		<b>9</b>

Students pursuing the General Finance Option may count **one** of their 300/400-level requirements for the finance major toward fulfilling 3 hours of the 12 hour 300/400-level elective requirement.

Students pursuing this option and selecting an **accounting or economics major/minor** may double count their ACCT or ECON coursework.

### Minor Requirements

Finance majors are encouraged to minor (or double major) in accounting or economics. The Department of Finance allows double counting of majors and minors when finance majors add majors or minors in accounting or economics and when they add actuarial science majors. There are specific rules for double counting with actuarial science that can be found in the actuarial science section. In keeping with College policy, no other double counting is allowed.

Courses that might be double counted include:

ACCT 308	Managerial Accounting	3
ACCT 313	Intermediate Accounting I	3
ECON 311B	Intermediate Macroeconomics - Descriptive	3
ECON 312B	Intermediate Microeconomics - Descriptive	3
FINA 365 / ECON 365	Financial Institutions	3

### Electives

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

Students considering graduate work in business are encouraged to take MATH 106 Calculus I instead of MATH 104 Applied Calculus. Additional coursework in mathematics is strongly encouraged.

## Additional Major Requirements

### Prerequisite Requirements/Rules

Enrollment in most upper-level finance courses usually requires completion of FINA 361 with a grade of C or better, as well as other prerequisites. Refer to course descriptions for specific course prerequisites.

### Grade Rules

#### C- and D Grades

Enrollment in most upper-level finance courses usually requires completion of FINA 361 with a grade of C or better, as well as other prerequisites. Refer to course descriptions for specific course prerequisites.

If selecting ACCT 308 and/or ACCT 313, prerequisites require a grade of C in prerequisite courses.

#### Pass/No Pass

Same as College Pass/No Pass rules, except CFA ethics course.

**GPA Requirements**

Same as College GPA requirements.

## Requirements for Minor Offered by Department

**Finance Minor**

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

Finance coursework used for this minor cannot be double counted toward business core foundation (BCF) intermediate (BCI) or advanced-major (BCA-M; BCA-C) degree requirements, for another major, or any other business minor requirements.

All coursework for the minor must be taken for a grade.

FINA 395 Professional Internship, FINA 399 Independent Study, and FINA 499H Honors Thesis may NOT be used toward the minor.

**To fulfill the requirements for a finance minor, students must complete 12 hours of the following:**

Select 6 hours of the following:	6
FINA 363 Investment Principles	
FINA 365 / Financial Institutions ECON 365	
FINA 367 Fixed Income Investments	
3 hours of 300/400-level finance coursework	3
3 hours of 400-level finance coursework	3
<b>Total Credit Hours</b>	<b>12</b>

**Grade Rules****C- and D Grades**

Enrollment in most upper-level finance courses usually requires completion of FINA 361 with a grade of C or better, as well as other prerequisites. Refer to course descriptions for specific course prerequisites.

If selecting ACCT 308 and/or ACCT 313, prerequisites require a grade of C in prerequisite courses.

**Pass/No Pass**

Same as College Pass/No Pass rules, except CFA ethics course.

**GPA Requirements**

Same as College GPA requirements.

**FINA 260 Personal Finance**

**Description:** Introductory course in the finance area with concentration in personal financial applications. Includes: income and occupation, expenditures, budgeting, consumerism, taxes, consumer credit, banking services, savings and savings instruments, life insurance, social security, annuities, pensions, health insurance and care, automobile, fire, and property insurance, home ownership, investments and securities, mutual funds, and estate planning including wills, trusts, estates, death taxes, and gift taxes.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**ACE:** ACE 6 Social Science

**FINA 300 Financial Decision Making**

**Prerequisites:** For non-CoB students only; 2.5 cum GPA; ACCT 200 (or ACCT 201 and ACCT 202) and ECON 200 (or ECON 211 and ECON 212). Credit towards the degree may only be earned in one of FINA 300, FINA 361, FINA 361A and FINA 361H.

**Notes:** Credit toward the degree cannot be earned in both FINA 300 and FINA 361/361A/361H.

**Description:** Covers the basic principles of Financial Decision Making with an emphasis on time value of money, financial statement analysis, working capital management, capital budgeting and risk management.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Prerequisite for:** FINA 382

**FINA 307 Principles of Individual Risk Management and Insurance**

**Prerequisites:** ECON 210 or 211

**Description:** Fundamentals of risk management and insurance. The nature and treatment of pure loss exposures, legal principles, property and liability insurance, life and health insurance, social insurance, and the functional and financial operation of insurance companies. Personal risk management.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 307H Honors: Principles of Individual Risk Management and Insurance**

**Prerequisites:** ECON 210 or 211

**Description:** Fundamentals of risk management and insurance. The nature and treatment of pure loss exposures, legal principles, property and liability insurance, life and health insurance, social insurance, and the functional and financial operation of insurance companies. Personal risk management.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 338 Principles of Individual and Corporate Risk Management**

**Prerequisites:** 2.5 cum GPA; FINA 361/361H with a grade of C or above; or ACTS 440/840

**Description:** Identification and management of risk at the individual and corporate level. The risk management process and tools for risk management. Different personal insurance policies and corporate risk management methods and their applications. Analysis of value creation of corporate risk management.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 361 Finance**

**Prerequisites:** Sophomore standing; 2.5 GPA; MATH 104,106,107 or 208; BSAD 220; ACCT 201&202; ECON 211&212; ECON 215 or equiv. Prereqs differ for RAIKES, ACTS & ABUS majors-see catalog. Credit towards the degree may only be earned in one of: FINA 300,361,361A and 361H.

**Notes:** Cannot be taken Pass/No Pass. Credit toward the degree may only be earned in one of FINA 300, FINA 361, FINA 361A, and FINA 361H. FINA 361 may replace D and F grades in FINA 361A.

**Description:** Scope and content of the finance specialization; survey of the major theoretical issues; the financial instruments; analysis of the capital management problems; and development of criteria for financial decision making.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Prerequisite for:** AECN 416; ECON 365, FINA 365; FINA 338; FINA 363; FINA 367; FINA 375; FINA 382; FINA 450; FINA 464; MNGT 475

**FINA 361A Finance**

**Prerequisites:** Freshman or Sophomore Only; 3.25 GPA; ACCT 201; ECON 211 & 215 or equiv.; MATH 104, 106, 107 or 208. Prereqs differ for RAIKES, ACTS & ABUS Majors-see bulletin for exceptions. Credit towards the degree may only be earned in one of: FINA 300,361,361A,361H.

**Notes:** Cannot be taken Pass/No Pass. Credit toward the degree may only be earned in one of FINA 300, FINA 361, FINA 361A, and FINA 361H

**Description:** Scope and content of the finance specialization with emphasis on financial modeling used for valuation; in-depth analysis of major theoretical issues; analysis of capital management problems and criteria for financial decision making.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Offered:** FALL

**Prerequisite for:** ECON 365, FINA 365; FINA 338; FINA 363; FINA 367; FINA 375; FINA 382; FINA 450; FINA 464

**FINA 361H Honors: Finance**

**Prerequisites:** CBA Hon; Soph standing; 2.5 GPA; MATH 104,106,107 or 208; BSAD 220; ACCT 201&202; ECON 211&212; ECON 215 or equiv.) Prereqs differ for RAIKES, ACTS & ABUS majors-see bulletin for exceptions. Credit towards the degree may only be earned in one of: FINA 300,361,361A,361H.

**Notes:** Cannot be taken Pass/No Pass. Credit towards the degree may only be earned in one of FINA 300, FINA 361, FINA 361A, and FINA 361H.

**Description:** Scope and content of the finance specialization; survey of the major theoretical issues; the financial instruments; analysis of the capital management problems; and development of criteria for financial decision making.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Prerequisite for:** AECN 416; ECON 365, FINA 365; FINA 338; FINA 363; FINA 367; FINA 375; FINA 382; FINA 450; FINA 464; MNGT 475

**FINA 363 Investment Principles**

**Prerequisites:** 2.5 cum GPA; FINA 361/361H with a grade of C or above; or ACTS 440/840

**Description:** Survey of investment risks and rewards, the operation of the securities business, and an introduction to the problems of qualitative and quantitative analysis and portfolio selection.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Prerequisite for:** FINA 401; FINA 463; FINA 468; FINA 475

**FINA 365 Financial Institutions**

**Crosslisted with:** ECON 365

**Prerequisites:** FINA 361 with a grade of C or above or ACTS 440/840

**Description:** Various institutions which collectively constitute the US financial system and a discussion of their origin and development. Analysis of the supply and demand for funds and characteristic of the main financial markets. Emphasis on the determination of the price of credit and the term structure of interest rates.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Groups:** Monetary Economics

**FINA 367 Fixed Income Investments**

**Prerequisites:** 2.5 cum GPA; FINA 361/361H with a grade of C or better; or ACTS 440/840

**Description:** This course is designed to provide students with a basic understanding of fixed-income markets, fixed-income securities, and tools employed by market participants to the analysis of fixed-income investments. The main topics include (1) debt and money markets, (2) interest rate behavior and determination, (3) bond valuation, (4) managing bond risk, (5) bonds with embedded options, and (6) mortgage-backed and asset-backed securities.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 375 Financial Statement Analysis**

**Prerequisites:** 2.5 cum GPA; FINA 361/361H with a grade of C or above; or ACTS 440/840

**Notes:** Letter grade only

**Description:** Analysis of the environment in which financial reporting choices are made and what the options are. How financial statements and data are used for various types of decisions. How to avoid misusing financial statement data.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 382 Real Estate Principles and Practice**

**Prerequisites:** FINA 361/361H or FINA 300 or ACTS 440/840

**Description:** Real estate market: ownership, interests, sales, leases and agencies, special financing institutions, financial aspects of ownership, managerial aspects of brokerage, property valuation, and real estate appraising.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 395 Professional Internship**

**Crosslisted with:** BSAD 395, ACCT 395, ACTS 395, ECON 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

**FINA 398 Special Topics**

**Prerequisites:** Permission of Department Chair.

**Credit Hours:** 1-6

**Min credits per semester:** 1

**Max credits per semester:** 6

**Max credits per degree:** 6

**Grading Option:** Graded

**FINA 399 Independent Study**

**Prerequisites:** Permission.

**Description:** Special research project or reading program.

**Credit Hours:** 1-6

**Min credits per semester:** 1

**Max credits per semester:** 6

**Max credits per degree:** 6

**Grading Option:** Pass No Pass

**FINA 399H Honors: Independent Study**

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

**Description:** Special research project or reading program under the direction of a faculty member from the department.

**Credit Hours:** 3-6

**Min credits per semester:** 3

**Max credits per semester:** 6

**Max credits per degree:** 6

**Grading Option:** Graded

**FINA 401 Quantitative Financial Analysis**

**Prerequisites:** FINA 363 or SCMA 350 and 2.5 GPA

**Description:** Applications of quantitative analysis in finance. Development of time value of money principles, asset pricing models and valuation methods in Finance. Emphasis on applications using appropriate software.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 412 Life and Health Insurance**

**Crosslisted with:** FINA 812

**Prerequisites:** FINA 361 with a grade of "C" or better.

**Description:** The economic functions of life insurance. The human-life value concept and the basic forms of life insurance and annuities used in insuring life values. Life insurance pricing, functional company operations, legal aspects, and contractual provision. Health and other specialized forms of human-life value insurance.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 420 Employee Benefit Plans**

**Crosslisted with:** FINA 820

**Prerequisites:** ECON 210 or 211 and 212; FINA 307

**Description:** Analysis of group life insurance, group medical expense and disability income insurance, private pension plans, profit sharing and thrift plans, Section 401(k) plans, individual retirement accounts (IRAs), Keogh plans for the self-employed, group property and liability insurance, and other employee benefits. An analysis of major public policy issues.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 429 Undergraduate Seminar in Japanese Business**

**Description:** Japanese business techniques in the five functional areas: accounting, economics, finance, management, and marketing. Historical perspective and current practices are emphasized. Strong academic emphasis as well as lectures by academicians, business people, and civil servants. Student may apply only 3 hrs towards satisfying the requirements for their major. The other 3 hrs will be used as business elective credit. Course offered in English only by the faculty of the College of Business of Senshu University, Tokyo, Japan. Plant and office visits required.

**Credit Hours:** 6

**Max credits per semester:** 6

**Max credits per degree:** 6

**Grading Option:** Graded

**FINA 438 Enterprise Risk Management**

**Crosslisted with:** FINA 838

**Prerequisites:** FINA 361 with a grade "C" or better.

**Description:** Major and minor pure loss exposures facing business firms, the alternative risk management techniques for dealing with these exposure, the most appropriate technique(s) for controlling each exposure, and the financial results so the risk management program remains effective. Actual risk management audits of business firms and case studies are used to integrate the concepts, techniques, and tools.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 450 International Financial Management**

**Prerequisites:** 2.5 cum GPA; FINA 361/361H with a grade of C or above; or ACTS 440/840

**Description:** International aspects of corporate financial management and financial institutions. Decision making by individual businesses in foreign operations. Explores interaction of multinational corporations and world capital markets with emphasis on quantitative techniques. Current theoretical and practical issues in international finance.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 461 Advanced Finance**

**Crosslisted with:** FINA 861

**Prerequisites:** 2.5 cum GPA; FINA 361/361H with a grade of C or above; or ACTS 440/840

**Description:** Advanced development of the corporate finance tools used in financial management. Application of quantitative techniques used in financial statement forecasting, advanced capital budgeting, advanced cost of capital estimation, corporate valuation, and external financing policy of the firm.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Prerequisite for:** FINA 475

**FINA 463 Security Analysis and Warren Buffett Business Valuation Techniques**

**Prerequisites:** 2.5 cum GPA; FINA 363

**Notes:** Letter grade only

**Description:** Analysis of security instruments, fixed income, equities, convertibles, and business valuation. Both fundamental and technical analysis are treated. Valuation methodologies employed by analysts. The criteria used by Warren Buffett for evaluation of potential acquisitions and investments. Application of computer techniques and models.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 464 Investors with Purpose**

**Prerequisites:** FINA 361 or ACTS 440 and permission

**Description:** The purpose and function of capital markets. The role of asset managers in fixed income markets, public equity markets and private markets. Emphasis is on the purpose of finance and investing and how it impacts lives. Core topics include ESG investing and private wealth management.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Offered:** FALL

**FINA 465 Bank Management**

**Crosslisted with:** FINA 865

**Prerequisites:** 2.5 cum GPA; FINA 361/361H with a grade of C or above or ACTS 440/840; and FINA 365

**Description:** Bank asset management; policy and practices for reserves, loans and investments. Internal organization of commercial banks. New problems and recent innovations in commercial banking.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 467 Options, Futures and Derivative Securities**

**Crosslisted with:** FINA 867

**Prerequisites:** 2.5 cum GPA; FINA 338 or 367 or 863

**Description:** The use of derivative securities in risk reduction and portfolio management strategies.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 468 Portfolio Practicum I**

**Prerequisites:** FINA 363 and admission to the Finance Department's CFA - Investment Option.

**Notes:** The first course of a two-semester sequence that includes FINA 469/869. Letter grade only.

**Description:** Practical experience in financial asset management. Economic and industry information, money and capital market forecasts, to determine how to select individual securities and how to develop a portfolio strategy.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**Prerequisite for:** FINA 469

**FINA 469 Portfolio Practicum II**

**Prerequisites:** FINA 468

**Notes:** The second course of a two-semester sequence that includes FINA 468/868. Letter grade only.

**Description:** Practical experience in financial asset management. Economic and industry information, money and capital market forecasts, to determine how to select individual securities and how to develop a portfolio strategy.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 475 Strategic Financial Management**

**Prerequisites:** Senior standing; Finance Major; 2.5 GPA; FINA 363; FINA 461/861

**Description:** Strategic corporate financial decisions on firm value. Cases and projects that synthesize material from other courses within the finance major and core business classes. The application of financial and business principles in value-based management.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 482 Real Estate Finance**

**Crosslisted with:** FINA 882

**Prerequisites:** FINA 382

**Description:** Consideration of procedure, instruments, techniques, and trends in financing urban real property; an examination of realty credit markets and sources of funds (private and public); valuation of real property for lending and investment purposes; and measurement of investment performance.

**Credit Hours:** 3

**Max credits per semester:** 3

**Max credits per degree:** 3

**Grading Option:** Graded

**FINA 499H Honors Thesis**

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

**Description:** Conduct a scholarly research project. 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

## 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
- Written and Oral Communication Skills
- Teamwork
- Computer Skills
- Detail-Oriented
- Organizational Skills

### Jobs of Recent Graduates

- Finance Management Trainee, BNSF Railway - Fort Worth, TX
- Business Analyst, Cerner - Kansas City, MO
- Sales and Trading Analyst, Citigroup - New York City, NY
- Investment Banking Analyst, Credit Suisse Group - Chicago, IL
- Consultant, FactSet Research Systems - Norwalk, CT
- Grain Merchandiser, Gavilon - Omaha, NE
- Business Manager, Kiewit - Omaha, NE
- Corporate Treasury Analyst, Koch Industries - Wichita, KS

- Assistant National Bank Examiner, Office of the Comptroller of the Currency - Omaha, NE
- Financial Advisor, Waddell & Reed - Lincoln, NE

### Internships

- Financial Management Scholar Intern, Federal Deposit Insurance Corporation - Omaha, NE
- Analyst Intern, Federal Reserve Bank of Kansas City - Kansas City, MO
- Corporate Sponsorship Intern, Minnesota Twins - Minneapolis, MN
- Business Ventures Intern, National Arbor Day Foundation - Lincoln, NE
- Unclaimed Property Intern, Nebraska State Treasurer's Office - Lincoln, NE
- Financial Representative Intern, Northwestern Mutual - Minneapolis, MN
- Investment Banking Summer Analyst, Stifel - New York, NY
- Investment Services Intern, TD Ameritrade - Omaha, NE
- Research Analyst Intern, TOWER London - London, United Kingdom
- Commercial Banking Intern, Wells Fargo - Lincoln, NE

### Graduate & Professional Schools

- Master's of Science in Finance, Cass Business School - London, United Kingdom
- Master's of Science in Applied Economics, Hong Kong Baptist University - Hong Kong, China
- Master's of Science in Accounting, Notre Dame University - South Bend, IN
- Juris Doctor (JD), University of Colorado-Boulder - Boulder, CO
- Master's of Science in Actuarial Science, University of Connecticut - Storrs, CT
- Master's of Business Administration, University of Georgia - Athens, GA
- Master's of Science in Finance, University of Illinois - Champaign, IL
- Ph.D. in Finance, University of Nebraska-Lincoln - Lincoln, NE
- Master's of Professional Accountancy, University of Texas - Austin, TX