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 offer 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 of specialization:

- Banking and Risk Management
- Investments
- General Finance

Finance students must declare one of these specializations as a formal option within their major. Multiple options cannot be chosen. Students are encouraged to meet with their Business Advising and Student Engagement (BASE) advisors on a regular basis. 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
Admission requirements for all majors in the College are the same as those for University Admission as noted under the University of Nebraska–Lincoln General Admission Requirements. However, the Investments option in the finance major does require a separate application. This can be found on the department’s Web page.

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 communications 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 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 Academic Programs and Policies.

College Degree Requirements

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

1. Non-Business Requirements (NBR)
   - Which consist primarily of College and University ACE (Achievement-Centered Education) coursework.

2. Business Core
   - Foundation (BCF), which also includes ACE 6 & 8
   - Intermediate (BCI)
   - 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 and Argument

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 restricted to first and second year students. Upper-class students will need to 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 and either CSCE 101 Fundamentals of Computer Science and CSCE 101L Fundamentals of Computing Laboratory or CSCE 155A Computer Science I.
- Raikes students **MUST** take MATH 106 (or a higher-level calculus).
- MATH 106 (or higher calculus) is **strongly encouraged** for those students considering graduate school, accounting majors and finance majors.

- 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 at the UNL math 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, AGRO 131 Plant Science, ENTO 115 Insect Biology, MSYM 109 Physical Principles in Agriculture and Life Sciences, NRES 108 Earth’s Natural Resource Systems Laboratory, PLPT 110 Molds and Man 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 I, RUSS 483 Russian Literature in Translation II; SPAN 305 The Analysis of Communication in Spanish, SPAN 314 Introduction to Hispanic Literature: Spain, SPAN 315 Representative Authors of Spain, SPAN 331 Latin American Civilization 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 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 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, HORT 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 and MNGT 414 Leadership in a Global Context 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 fulfill a requirement for the major. (ECON 321 or MNGT 414 are also IBCR course 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.)
- 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 a 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 a 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, COMM 286 or MRKT 257 is a specific requirement for the College of Business.

NOTE: In the selection of coursework for any of the above NBR’s, prerequisites, when stated anywhere in this catalog, means coursework 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 ten majors, and the capstone course is taken 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 one 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, BSAD 222, BSAD 333, and BSAD 444) 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
    - Take this course as a freshman (preferably first semester)
  - BSAD 111S
    - 0-credit hour course, available exclusively to transfer students. Required of all on- and off-campus transfer students
• Take this course 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)*
- This course is offered twice per semester and should 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 Access, Microsoft Word, PowerPoint, and Excel.

**BCF 3–SCMA 250 Spreadsheet Analytics**
- 1-credit-hour course
- 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 Introductory Accounting I
  - **Sequencial**: take ACCT 201 first.
  - **Prerequisite**: Sophomore standing, 2.5 cumulative GPA; or freshman standing with completion of MATH 104 or MATH 106 with a grade of C or better, and a 2.5 cumulative GPA earned in 14 hours of UNL credit.
- ACCT 202 Introductory Accounting II
  - **Sequencial**: take ACCT 202 following completion of ACCT 201.
  - **Prerequisite**: Sophomore standing; or freshman standing with completion of MATH 104 or MATH 106 with a grade of C or better, grade of C or better in ACCT 201; 2.5 cumulative GPA.
  - Grade of C or better in prerequisites is normally required for accounting courses.

**BCF 5–ECON 211 Principles of Microeconomics and ECON 212 Principles of Macroeconomics (ACE 8/8)**
- Not sequential.
- Prerequisite: Completion of 12 hours of coursework.

**BCF 6–ECON 215 Statistics (ACE 3)**
- Prerequisites: Sophomore standing; MATH 104 or MATH 106; BSAD 50; 2.5 GPA.

**BCF 7–BSAD 222 PreP II, Career Development and Planning**
- 1-credit-hour course *(offered Pass/No Pass only)*.
- Prerequisites: Majors in College of Business; sophomore standing; 2.5 GPA.
- Take this course 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 year.
- 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 (ACCT, MRKT, 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.
  - 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**
- 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.

**BCI 3 – FINA 361 Finance**
- Actuarial science majors will take FINA 461 Advanced Finance to meet this requirement.

**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: Majors in College of Business; 2.5 GPA; BSAD 222.
- Take this course second semester sophomore year or junior year.

**PreP–BSAD 444 PreP IV, Professional and Life Skills**
- 1-credit-hour course *(offered Pass/No Pass only)*.
- Prerequisites: Majors in College of Business; 2.5 GPA; senior standing or by permission.
- Take this course 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.
- 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, particularly for agribusiness, actuarial science, and international business majors; plan the major courses well in advance of enrollment.
• 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 Policies and Strategies (ACE 10)
• Reserved for graduating seniors, this course requires the Business Core Foundation (BCF) and Intermediate (BCI) coursework to be completed for enrollment. 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 (no 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 Requirement 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, students will average 30 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) is to broaden 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 Senhu, 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 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 (Credit cannot be earned in both ECON 421 and AECN 420.)
ECON 422 International Finance
ECON 423 Economics of the Less Developed Countries
ECON 466 Pro-seminar in International Relations I & ECON 467 Pro-seminar in International Relations II (Credit option for students participating in the Nebraska at Oxford Program.)
ECON 440 Regional Development
FINA 450 International Financial Management
MNGT 414 (If not completed at this point, MNGT 414 may double count for ACE 9.)
SCMA 459 Global Information Systems
MRKT 453 International Marketing
SCMA 439 Global Sourcing and Distribution
Although the following courses may also be used to fulfill requirements in the international business major/minor/IBCR, students should be aware that they are not necessarily offered on a consistent basis.

ECON 322 Introduction to Development Economics (Credit cannot be earned in both ECON 322 and AECN 367 Agricultural Development in Developing Countries.)

ECON 323 The Economic Development of Latin America

ECON 388 Comparative Economic Systems

ECON 487 Economies in Transition

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 can 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 and also fulfills the IBCR). 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 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, 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.
- Business administration 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, 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 398/399. Only 3 hours of 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.

- Accounting, economics, management, and marketing majors – 3 hours of business electives.
- 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 28 hours of business coursework.
- Finance majors – no additional business coursework as the major consists of 24-27 hours of business coursework.
- Agribusiness 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.

Coursework must be taken for a grade except for 398/399 options where grades are generally not permitted.

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 always 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 Finance 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, 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 removed by retaking the course at UNL 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 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 BSAD 111, BSAD 222, BSAD 333, BSAD 444).

• 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 course (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 course (398, 399) only as elective credit.

• Advanced Placement grades of P and Credit By Exam grades of P 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 P 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 under Course Exclusions and Restrictions.

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 Achievement-Centered Education website (https://ace.unl.edu). Students may also use the catalog’s course search function to search for ACE groups. Example: Enter ACE 1 in the search to generate a list of all possible ACE 1 courses. 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) and 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.

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, Pass/No Pass.
• Coursework for the major must be selected from the approved list of courses.
• 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 the bachelor of science degree with a major in finance will complete 15 hours of core finance courses and complete one finance option consisting of 9-12 hours to meet the requirements for Business Core Advanced-Major (BCA-M).

Required Core Finance Courses

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINA 363</td>
<td>Investment Principles</td>
<td>3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINA 365</td>
<td>Financial Institutions</td>
<td>3</td>
</tr>
<tr>
<td>ECON 365</td>
<td>(Can double count toward ECON minor if pursuing finance major)</td>
<td></td>
</tr>
<tr>
<td>FINA 367</td>
<td>Fixed Income Investments</td>
<td>3</td>
</tr>
<tr>
<td>FINA 461</td>
<td>Advanced Finance</td>
<td>3</td>
</tr>
<tr>
<td>FINA 475</td>
<td>Strategic Financial Management</td>
<td>3</td>
</tr>
</tbody>
</table>

Credit Hours Subtotal: 15

Total Credit Hours: 15

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

• Banking and Risk Management
• Investments
• General Finance

Banking and Risk Management

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 study of this option are available and internship opportunities are supported and encouraged.

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINA 338</td>
<td>Principles of Individual and Corporate Risk Management</td>
<td>3</td>
</tr>
<tr>
<td>FINA 465</td>
<td>Bank Management</td>
<td>3</td>
</tr>
</tbody>
</table>

Select 3 hours of a 300/400-level course from the following: 3

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINA 375</td>
<td>Financial Statement Analysis</td>
<td>3</td>
</tr>
<tr>
<td>FINA 382</td>
<td>Real Estate Principles and Practice</td>
<td></td>
</tr>
<tr>
<td>FINA 412</td>
<td>Life and Health Insurance</td>
<td></td>
</tr>
<tr>
<td>FINA 438</td>
<td>Enterprise Risk Management</td>
<td></td>
</tr>
<tr>
<td>FINA 467</td>
<td>Options, Futures and Derivative Securities</td>
<td>3</td>
</tr>
</tbody>
</table>

Total Credit Hours: 9

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.

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINA 375</td>
<td>Financial Statement Analysis</td>
<td>3</td>
</tr>
<tr>
<td>FINA 467</td>
<td>Options, Futures and Derivative Securities</td>
<td>3</td>
</tr>
<tr>
<td>FINA 468</td>
<td>Portfolio Practicum I</td>
<td>3</td>
</tr>
<tr>
<td>FINA 469</td>
<td>Portfolio Practicum II</td>
<td>3</td>
</tr>
<tr>
<td>FINA 97</td>
<td>Ethics Assessment</td>
<td>0</td>
</tr>
</tbody>
</table>

Total Credit Hours: 12
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:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 308</td>
<td>Managerial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 313</td>
<td>Intermediate Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ECON 311</td>
<td>Intermediate Macroeconomics</td>
<td>3</td>
</tr>
<tr>
<td>ECON 312</td>
<td>Intermediate Microeconomics</td>
<td>3</td>
</tr>
<tr>
<td>6 hours of 400-level finance courses</td>
<td>6</td>
<td></td>
</tr>
</tbody>
</table>

Total Credit Hours 9

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:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 308</td>
<td>Managerial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 313</td>
<td>Intermediate Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>FINA 365</td>
<td>Financial Institutions</td>
<td>3</td>
</tr>
<tr>
<td>ECON 365</td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>ECON 311</td>
<td>Intermediate Macroeconomics</td>
<td>3</td>
</tr>
<tr>
<td>ECON 312</td>
<td>Intermediate Microeconomics</td>
<td>3</td>
</tr>
<tr>
<td>FINA 413</td>
<td>Social Insurance</td>
<td>3</td>
</tr>
<tr>
<td>ECON 413</td>
<td></td>
<td>3</td>
</tr>
</tbody>
</table>

**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 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:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINA 363</td>
<td>Investment Principles</td>
<td>3</td>
</tr>
<tr>
<td>FINA 365</td>
<td>Financial Institutions</td>
<td>3</td>
</tr>
<tr>
<td>ECON 365</td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>FINA 367</td>
<td>Fixed Income Investments</td>
<td>3</td>
</tr>
<tr>
<td>3 hours of 300/400-level finance coursework</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>3 hours of 400-level finance coursework</td>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

Total Credit Hours 12

**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  
**Format:** LEC  
**ACE:** ACE 6 Social Science

**FINA 300 Financial Decision Making**

**Prerequisites:** For non-CBA students only; 2.5cum GPA; ACCT 200 (or ACCT 201 and ACCT 202) and ECON 200 (or ECON 211 and ECON 212).

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

**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  
**Format:** LEC

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

**Crosslisted with:** FINA 307H

**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  
**Format:** LEC

**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  
**Format:** LEC

**FINA 361 Finance**

**Prerequisites:** Sophomore standing; 2.5 GPA; Business Qualified (MATH104 or MATH106/106B or MATH107 or MATH208; BSAD220; ACCT201 and ACCT202; ECON211 and ECON212; ECON215 or equivalent.) Prereqs differ for RAIKES, ACTS, and ABUS majors - see bulletin for exceptions.

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

**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  
**Format:** LEC

**Prerequisite for:** AECN 416; ECON 365, FINA 338; FINA 363; FINA 367; FINA 375; FINA 382; FINA 401; FINA 450; MNGT 475, MNGT 875

**FINA 361H Honors: Finance**

**Prerequisites:** CBA Hon; Soph standing; 2.5 GPA; Business Qualified (MATH104 or MATH106/106B or MATH107 or MATH208; BSAD220; ACCT201 and ACCT202; ECON211 and ECON212; ECON215 or equivalent.) Prereqs differ for RAIKES, ACTS, and ABUS majors - see bulletin for exceptions.

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

**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  
**Format:** LEC

**Prerequisite for:** AECN 416; ECON 365, FINA 338; FINA 363; FINA 367; FINA 375; FINA 382; FINA 401; FINA 450; MNGT 475, MNGT 875
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  
Format: LEC  
Prerequisite for: 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  
Format: LEC  
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  
Format: LEC  

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  
Format: LEC  

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  
Format: LEC  

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  
Format: LEC  

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  
Format: IND  

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  
Format: IND  

FINA 401 Quantitative Financial Analysis  
Prerequisites: FINA 361  
Description: Applications of quantitative analysis in financial economics. Rigorous development of time value of money principles, asset pricing models and valuation methods in Finance. Emphasis on the derivation of the basic concepts in financial analysis.  
Credit Hours: 3  
Max credits per semester: 3  
Max credits per degree: 3  
Format: LEC  

FINA 412 Life and Health Insurance  
Crosslisted with: FINA 812  
Prerequisites: 2.5 cum GPA; FINA 338  
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  
Format: LEC  

FINA 413 Social Insurance  
Crosslisted with: ECON 813, ECON 413, FINA 813  
Description: Nature and causes of economic insecurity. Analysis of public programs such as Social Security, unemployment insurance, workers’ compensation, and public assistance.  
Credit Hours: 3  
Max credits per semester: 3  
Max credits per degree: 3  
Format: LEC  
Groups: General Economics and Theory
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
Format: LEC

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
Format: LEC

FINA 438 Enterprise Risk Management
Crosslisted with: FINA 838
Prerequisites: FINA 338
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
Format: LEC

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
Format: LEC

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
Format: LEC
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
Format: LEC

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
Format: LEC

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
Format: LEC
Prerequisite for: ACTS 405

FINA 467A Options, Futures and Derivative Securities for Actuarial
Science
Crosslisted with: FINA 867A
Prerequisites: ACTS 441 and STAT 380
Description: Introduction to financial mathematics related to pricing
of derivative securities, including standard options, exotic options and
interest rate and bond derivatives. Covers required material for the
Society of Actuaries Models for Financial Economics (MFE) exam.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC
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  
**Format:** LEC  
**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  
**Format:** LEC

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  
**Format:** LEC

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  
**Format:** LEC

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  
**Format:** IND

This document represents a sample 4-year plan for degree completion with this major. Actual course selection and sequence may vary and should be discussed individually with your college or department academic advisor. Advisors also can help you plan other experiences to enrich your undergraduate education such as internships, education abroad, undergraduate research, learning communities, and service learning and community-based learning.

Finance  
**Finance - Banking & Risk Management**  
**Finance - Investments**  
**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 (FDIC) - 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 of Science in Finance, Cass Business School - London United Kingdom
• Master of Science in Applied Economics, Hong Kong Baptist University - Hong Kong China
• Master of Science in Accounting, Notre Dame University - South Bend IN
• Juris Doctor (JD), University of Colorado-Boulder - Boulder CO
• Master of Science in Actuarial Science, University of Connecticut - Storrs CT
• Master of Business Administration (MBA), University of Georgia - Athens GA
• Master of Science in Finance, University of Illinois Urbana-Champaign - Champaign IL
• PhD in Finance, University of Nebraska-Lincoln - Lincoln NE
• Master of Professional Accountancy (MPA), University of Texas at Austin - Austin TX