ACCOUNTING (ACCT)

ACCT 200 Accounting for Business Decisions
Prerequisites: For non-CBA students only; Sophomore standing (or freshman standing with 14 credit hours of UNL credit and Math 104 with a grade of 'C' or 'Pass' or better); 2.5 GPA
Notes: Letter grade only. Credit towards the degree cannot be earned in both ACCT 200 and ACCT 201 and/or ACCT 202.
Description: This course is designed to introduce financial and managerial accounting concepts to students who are not business majors but who will use such information in future roles as investors, owners, managers, employees and /or taxpaying citizens. Because accounting is referred to as 'the language of business' a primary objective of this course is to enable you to understand how accounting meets the information needs of various users. The course lays a foundation for understanding and use of accounting concepts, skills and judgments in numerous endeavors, both career and personal.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC
Offered: ALL
Prerequisite for: FINA 300; HRTM 310

ACCT 201H Introductory Accounting I
Prerequisites: Sophomore standing (or Freshman standing with 14 credit hours of UNL credit and MATH 104 with grade of 'C' or 'Pass' or better); and 2.5 GPA.
Notes: ACCT 201 provides foundation for advanced courses. ACCT 201 is 'Letter grade only'. Credit toward the degree cannot be earned in both ACCT 200 and either of ACCT 201 and/or ACCT 202.
Description: Fundamentals of accounting, reporting, and analysis to understand financial, managerial, and business concepts and practices.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC
Offered: ALL
Prerequisite for: ABUS 341, MRKT 341; ACCT 202; ACCT 202H; ACCT 202H; ACCT 201; ACCT 201; ACCT 308; ACCT 308H; ACCT 309; ACCT 309H; ACCT 313, ACCT 313H; BLAW 371; BLAW 371H; BLAW 372, BLAW 372H; CIVE 476; FINA 300; FINA 361; FINA 361H; MNGT 301; MNGT 301H; MNGT 475, MNGT 875; SCMA 331; SCMA 335; SCMA 350; SCMA 350H

ACCT 201 Honors: Introductory Accounting I
Prerequisites: Open only to CBA Honors Academy students in good standing or by permission; freshman standing
Description: Fundamentals of accounting, reporting, and analysis to understand financial, managerial, and business concepts and practices.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC
Prerequisite for: ABUS 341, MRKT 341; ACCT 202; ACCT 202H; ACCT 201; ACCT 308; ACCT 308H; ACCT 309; ACCT 309H; ACCT 313, ACCT 313H; BLAW 371; BLAW 371H; BLAW 372, BLAW 372H; CIVE 476; FINA 300; FINA 361; FINA 361H; MNGT 301; MNGT 301H; MNGT 475, MNGT 875; MRKT 341H, RAIK 341H; SCMA 331; SCMA 335; SCMA 350; SCMA 350H

ACCT 202 Introductory Accounting II
Prerequisites: Sophomore standing (or freshman standing with 14 credit hours of UNL credit and Math 104 or Math 106 with a grade of 'C' or 'Pass' or better); ACCT 201 or 201H with grade of 'C' or above; and 2.5 GPA.
Notes: Credit toward the degree cannot be earned in both ACCT 200 and ACCT 201 or ACCT 202.
Description: Continuation of ACCT 201.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC
Offered: ALL
Prerequisite for: ABUS 341, MRKT 341; ACCT 201; ACCT 308, ACCT 308H; ACCT 202; ACCT 202H; ACCT 202H; ACCT 309, ACCT 309H; ACCT 313, ACCT 313H; BLAW 371; BLAW 371H; BLAW 372, BLAW 372H; CIVE 476; FINA 361; FINA 361H; MNGT 301; MNGT 301H; MNGT 475, MNGT 875; SCMA 331; SCMA 335; SCMA 350; SCMA 350H

ACCT 202H Introductory Accounting II
Prerequisites: Open only to CBA Honors Academy students in good standing or by permission. Sophomore standing; ACCT201 or ACCT201H with a grade of C or above; and a 2.5 cumulative GPA.
Description: Continuation of ACCT 201H.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC
Prerequisite for: ABUS 341, MRKT 341; ACCT 201; ACCT 308, ACCT 308H; ACCT 202, ACCT 202H; ACCT 202H; ACCT 309, ACCT 309H; ACCT 313, ACCT 313H; BLAW 371; BLAW 371H; BLAW 372, BLAW 372H; CIVE 476; FINA 361; FINA 361H; MNGT 301; MNGT 301H; MNGT 475, MNGT 875; SCMA 331; SCMA 335; SCMA 350; SCMA 350H

ACCT 301 Using Accounting Information
Prerequisites: For non-Accounting majors only; 2.5 GPA, ACCT 201 or 201H and ACCT 202 or 202H with a C or better.
Notes: Does not provide credit toward an accounting degree or accounting minor.
Description: Designed to introduce non-accounting majors to the basics of using accounting information. Covers the practical relationships between business decisions and the financial statements, including forecasting, investment decisions, and tax effects.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC
Groups: General Economics and Theory
ACCT 306 Survey of Accounting
Crosslisted with: ACCT 306H
Prerequisites: Not open to students who have credit in ACCT 201 and/or 202
Notes: A one-semester course for students above the sophomore level who desire a knowledge of the fundamentals of accounting. ACCT 306 is not open to students who have credit in ACCT 201 and/or 202.
Description: Fundamentals of accounting analysis which are most helpful in understanding managerial and business concepts and practices.
Credit Hours: 4
Max credits per semester: 4
Max credits per degree: 4
Format: LEC
Prerequisite for: ABUS 341, MRKT 341; ACCT 308, ACCT 308H; ACCT 309, ACCT 309H; ACCT 313, ACCT 313H; BLAW 371; BLAW 371H; BLAW 372, BLAW 372H; CIVE 476; SCMA 331; SCMA 335; SCMA 350; SCMA 350H

ACCT 306H Survey of Accounting
Crosslisted with: ACCT 306
Prerequisites: Not open to students who have credit in ACCT 201 and/or 202
Notes: A one-semester course for students above the sophomore level who desire a knowledge of the fundamentals of accounting. ACCT 306 is not open to students who have credit in ACCT 201 and/or 202.
Description: Fundamentals of accounting analysis which are most helpful in understanding managerial and business concepts and practices.
Credit Hours: 4
Max credits per semester: 4
Max credits per degree: 4
Format: LEC
Prerequisite for: ABUS 341, MRKT 341; ACCT 308, ACCT 308H; ACCT 309, ACCT 309H; ACCT 313, ACCT 313H; BLAW 371; BLAW 371H; BLAW 372, BLAW 372H; CIVE 476; SCMA 331; SCMA 335; SCMA 350; SCMA 350H

ACCT 308 Managerial Accounting
Crosslisted with: ACCT 308H
Prerequisites: ACCT 201 or 201H, ACCT 202 or 202H, or ACCT 306, ECON 215 or STAT 218, SCMA 331 and Math 104 or 106/108H; all with grades of C or above.
Description: Internal accounting as a tool to generate information for managerial planning and control. Conventional and computer problem materials are used to develop understanding of operating and capital budgets, standard costs, incremental concepts, relevant costs, transfer pricing, and responsibility and profit center reports as a means of analysis as well as techniques of measurement.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC
Prerequisite for: ACCT 813, ACCT 413; ACCT 815; ACCT 816; ACCT 819
ACCT 313 Intermediate Accounting I
Crosslisted with: ACCT 313H
Prerequisites: ACCT 201 or 201H and ACCT 202 or 202H, or ACCT 306, and Math 104 or 106/108H; with grades of C or better
Description: Analysis and interpretation of financial and operating statements; net income concepts, statements from incomplete records; theory and practice relating to cash flow; and the investment in tangible and intangible assets.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC
Prerequisite for: ACCT 312; ACCT 314, ACCT 314H; ACCT 355; ACCT 407

ACCT 313H Intermediate Accounting I
Crosslisted with: ACCT 313
Prerequisites: ACCT 201 or 201H and ACCT 202 or 202H, or ACCT 306, and Math 104 or 106/108H; with grades of C or better
Description: Analysis and interpretation of financial and operating statements; net income concepts, statements from incomplete records; theory and practice relating to cash flow; and the investment in tangible and intangible assets.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC
Prerequisite for: ACCT 312; ACCT 314, ACCT 314H; ACCT 355; ACCT 407

ACCT 314 Intermediate Accounting II
Crosslisted with: ACCT 314H
Prerequisites: ACCT 313 with grade of C or better or permission
Description: Continuation of ACCT 313 with emphasis on contemporary accounting theory and practice regarding long-term liabilities, corporate equities, and problem areas under study by professional accounting organizations. Analysis of financial statements and the statements of cash flow stressed and related to current controversial topics.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC

ACCT 314H Intermediate Accounting II
Crosslisted with: ACCT 314
Prerequisites: ACCT 313 with grade of C or better or permission
Description: Continuation of ACCT 313 with emphasis on contemporary accounting theory and practice regarding long-term liabilities, corporate equities, and problem areas under study by professional accounting organizations. Analysis of financial statements and the statements of cash flow stressed and related to current controversial topics.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC

ACCT 355 Research in Accounting
Prerequisites: ACCT 313 with a grade of C or better
Description: Research, analysis, and communication of proposals based on current issues in accounting, auditing, and taxation via written reports and presentations.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC

ACCT 398 Special Topics
Prerequisites: Permission of department chair.
Description: Topics vary.
Credit Hours: 1-3
Min credits per semester: 1
Max credits per semester: 3
Max credits per degree: 3
Format: LEC

ACCT 399 Independent Study
Prerequisites: Permission of director of the School of Accountancy.
Notes: Open to juniors and seniors concentrating in accounting.
Description: Special research project or reading program under the direction of a staff member in the School.
Credit Hours: 1-6
Min credits per semester: 1
Max credits per semester: 6
Max credits per degree: 6
Format: IND

ACCT 399H Honors: Independent Study
Prerequisites: Good standing in the University Honors Program or by invitation, and permission of the supervising faculty member and chair of the School of Accountancy.
Description: Special research project or reading program under the direction of a faculty member within the School of Accountancy.
Credit Hours: 3-6
Min credits per semester: 3
Max credits per semester: 6
Max credits per degree: 6
Format: IND

ACCT 401 Fraud Examination and Internal Audit
Crosslisted with: ACCT 801
Prerequisites: ACCT 314 and ACCT 309 with grade of C or better
Description: Principles and methodologies of detecting and deterring fraud using accounting, auditing, and investigative skills. Also introduces the fundamentals of internal auditing in a changing business environment.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC

ACCT 404 Advanced Accounting
Crosslisted with: ACCT 804
Prerequisites: ACCT 314 with grade of C or better or permission
Description: Special accounting problems relating to the preparation of combined and consolidated financial statements for accounting entities with branch offices and with subsidiaries, both domestic and foreign; partnership accounting; accounting for foreign currency transactions and translations; governmental and not-for-profit accounting.
Credit Hours: 3
Max credits per semester: 3
Max credits per degree: 3
Format: LEC
ACCT 407 Ethics and Accountant's Professional Responsibility  
Prerequisites: ACCT 313 with grade of "C" or better  
Description: Role of a professional accountant, codes of accountants, ethical decision making, the legal, regulatory and social environment in which an accountant makes an ethical decision.  
Credit Hours: 3  
Max credits per semester: 3  
Max credits per degree: 3  
Format: LEC

ACCT 409 Accounting Information Systems (AIS)  
Crosslisted with: ACCT 809  
Prerequisites: ACCT 309 with a grade of C or better  
Description: Identify, document, evaluate, and suggest improvements to accounting information systems (AIS). Focus on impact of new technology on business transactions in an AIS, and how the information system influences and supports business decisions. Current events in the AIS field.  
Credit Hours: 3  
Max credits per semester: 3  
Max credits per degree: 3  
Format: LEC

ACCT 410 Auditing  
Crosslisted with: ACCT 410H, ACCT 810  
Prerequisites: ACCT 309 and 314, both with a grade of C or better  
Description: Duties and responsibilities of auditors, methods of conducting various kind of audits; audit working papers; the preparation of the audit report; the auditor's certificate; special problems in the audit of different kinds of enterprises.  
Credit Hours: 3  
Max credits per semester: 3  
Max credits per degree: 3  
Format: LEC  
Prerequisite for: ACCT 832

ACCT 410H Auditing  
Crosslisted with: ACCT 410, ACCT 810  
Prerequisites: ACCT 309 and 314, both with a grade of C or better  
Description: Duties and responsibilities of auditors, methods of conducting various kind of audits; audit working papers; the preparation of the audit report; the auditor's certificate; special problems in the audit of different kinds of enterprises.  
Credit Hours: 3  
Max credits per semester: 3  
Max credits per degree: 3  
Format: LEC  
Prerequisite for: ACCT 832

ACCT 413 Corporate Tax Accounting  
Crosslisted with: ACCT 813  
Prerequisites: ACCT 312 or 412/812 with a grade of C or better  
Description: Federal income taxation for corporations. Tax laws associated with formation, operation, distribution, redemption, and reorganizations are analyzed.  
Credit Hours: 3  
Max credits per semester: 3  
Max credits per degree: 3  
Format: LEC

ACCT 499H Honors Thesis  
Prerequisites: Good standing in the University Honors Program or by invitation, and permission.  
Description: Conduct a scholarly research project and write a University Honors Program or undergraduate thesis.  
Credit Hours: 3-6  
Min credits per semester: 3  
Max credits per semester: 6  
Max credits per degree: 6  
Format: IND