

# University of Nebraska at Omaha - Department of Accounting

## CPA Exam Education Guidelines

UNO students planning to sit for the CPA Exam in Nebraska need to meet the following requirements. Of course, final determination for qualifying to sit for the CPA Exam is made by the Nebraska Board of Public Accountancy. The information provided here only serves as a guideline to meeting the State Board's requirements. If you have any questions about your eligibility to sit for the exam, talk to an accounting professor and/or call the State Board at 800.564.6111. Also, consult the State Board's web site at <http://www.nbpa.ne.gov/>.

### Pre-Evaluation Service

Nebraska candidates have the option to go through an "Advisory Evaluation". This pre-evaluation would potentially identify any academic deficiencies before you submit an official first-time application. However, there is a fee for this service. See details at <http://nasba.org/exams/cpaexam/nebraska/>. UNO Master of Accounting (MAcc) graduates meet the NE CPA Exam Educational Requirements by earning the MAcc degree and do not need further course verification.

### Completion of Requirements

All requirements to be eligible to sit for the CPA Exam must be completed no later than 60 days after the date of the CPA Exam. Official evidence (transcript) of completion must be received by the State Board no later than 90 days after the date of the CPA Exam.

### Hours

You must have completed 150 semester hours from an accredited college or university.

### Degree

You must have earned a baccalaureate or higher degree.

### Accounting Subjects

You must complete **30 semester hours** of accounting courses that include study in the following subject areas. You need not complete all courses listed, but you must take at least one course in each subject area listed.

Accounting Subject Area	UNO Undergraduate Courses That Meet Requirement	UNO Graduate Courses That Meet Requirement
Financial Accounting Theory	ACCT 3030, ACCT 3040, ACCT 4010	ACCT 8016, ACCT 8210, ACCT 8050
Cost and Managerial Accounting	ACCT 3050, ACCT 4060, ACCT 3000	ACCT 8066, ACCT 8230, BSAD 8210
Tax Preparation and Planning	ACCT 3020, ACCT 4040	ACCT 8046, ACCT 8220, ACCT 8260
Auditing	ACCT 4080, ACCT 4090	ACCT 8090, ACCT 8096, ACCT 8290
Information Systems	ACCT 3080	ACCT 8280
Government and Not-for-Profit	ACCT 4070	ACCT 8076

### Business Subjects

You must complete **36 semester hours** of business courses that include the following subject areas. You need not complete all courses listed, but you must take at least one course in each subject area listed. For Marketing (MKT), Management (MGMT), and Finance (FNBK), any undergraduate or graduate course in that area would fulfill the requirement. Listed below are the lowest level undergraduate course and the MBA core courses in each of those areas. All courses are 3 semester credit hours (SCH) except for those followed by (2SCH).

<b>Business Subject Area</b>	<b>UNO Courses That Meet Requirement</b>
Macroeconomics	ECON 2220, BSAD 8180
Microeconomics	ECON 2200, BSAD 8180
Business Law	LAWS 3930, LAWS 3940, BSAD 8010
Marketing	MKT 3310; BSAD 8420 (2SCH)
Management	MGMT 3490, MGMT 4480; BSAD 8070 (2SCH), BSAD 8250 (2SCH), BSAD 8800(2-3SCH), BSAD 8830 (2SCH)
Finance	FNBK 3250; BSAD 8630 (2SCH), BSAD 8720 (2SCH)
Business Communication	MGMT/MKT 3200, SPCH 3130
Business Ethics	LAWS 3940, LAWS 3170, BSAD 2600, BSAD/MGMT/MKT 3600, BSAD 8010; BSAD 8000 (2SCH)
Quantitative Applications in Business	BSAD/SCMT 3500, ECON 8306, BSAD 8100; BSAD 8700 (2SCH)
Principles of Accounting	ACCT 2010, ACCT 2020, BSAD 8110

### General Education Subjects

You must complete **60 semester hours** of general education courses that include the following subject areas:

<b>General Education Subject Area</b>	<b>UNO Courses That Meet Requirement</b>
Oral and Written Communication	University requirements in this area
Mathematics	University requirements in this area
Arts, Natural Sciences, Social Sciences and Humanities	University requirements in this area
Statistics	BSAD 3160, BSAD 2130, BSAD 3140

### Additional Information

#### 1) Two-Year College Credits

- Count hours in courses transferred to UNO and used to meet specific UNO graduation requirements – applies for Accounting, General Business, and General Education Subject Areas and Electives
- Post-graduation hours not applied to a four-year degree – Count a maximum of 12 semester (or 18 quarter) hours of ELECTIVES ONLY

#### 2) Independent Study Hours

The 30 semester hour requirement for accounting courses can include a maximum of three hours of independent study.

#### 3) Internship Hours

The 30 semester hour requirement for accounting courses can include a maximum of three hours of internship credit.