

University of Nebraska at Omaha - School of Accounting

Nebraska CPA License Guidelines and CPA Exam Education Requirements

The Nebraska Board of Public Accountancy (<https://nbpa.nebraska.gov/>) issues CPA licenses to those that want to practice public accounting in Nebraska. Every state has different requirements so if you are looking at applying and receiving a license in another state, please visit <https://nasba.org/exams/cpaexam/> for other states' specific requirements.

Steps to CPA License in Nebraska

1. Download and read the most current version of the NASBA "Candidate Bulletin".
 - a. <https://cpacentral.nasba.org/>.
 2. Complete necessary education requirements.
 - a. See below
 - b. **ATTENTION MACC Students:** UNO Master of Accounting (MAcc) graduates automatically meet the NE CPA Exam Educational Requirements!
 3. Optional: Complete "NASBA Advisory Evaluation" process with the state. This pre-evaluation would identify any academic deficiencies before you submit an official first-time CPA Exam application. There is a fee for this service but this is an official review of your education and will provide a report specific to you as to what courses you may need to complete before officially applying to sit for the exam. See details at <http://nasba.org/exams/cpaexam/nebraska/>.
 4. Apply to sit for the CPA Exam with NASBA. Must include payment for application fee in addition to cost of all exams included in application.
 - a. <https://nasba.org/exams/cpaexam/nebraska/>
 - b. Current fee schedule can be found at: <https://nbpa.nebraska.gov/exams/exam-fee-schedule>
 5. Take and pass NBPA and AICPA Ethics Exams. <https://nbpa.nebraska.gov/exams/apply-certificate>
 6. Meet experience requirement and submit experience forms. Must work necessary hours under direct supervision of someone with an active CPA license.
 - a. Public Experience: 4,000 hours (2 years) **or**,
 - b. Private/Governmental/Academia Experience: 6,000 hours (3 years)
 - c. Experience forms can be found at: <https://nbpa.nebraska.gov/individuals/experience>
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CPA Exam Education Requirements for Nebraska

Degree: You must earn a baccalaureate or higher degree.

Hours: You must complete **150 semester hours** from an accredited college or university. Nebraska requires 30 of these hours be upper division accounting hours and 30 must be general business hours.

Accounting Education: You must complete **30 semester hours** of accounting courses that include study in **6** subject areas. Below is a list of UNO undergraduate and graduate courses that meet the requirement for the 6 subject areas listed.

Business Education: You must complete **30 semester hours** of business courses that include **7** subject areas. 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 the subject areas listed.

General Education: The remaining **90 semester hours** include general education and elective courses and general business and accounting courses in excess of the required 30 semester hours.

Please Note: You do not need to complete all courses listed, but you must take at least one course in each required subject area!

Accounting Subject Areas Required

Financial Accounting Theory

- ACCT 3030, ACCT 3040, ACCT 4010
- ACCT 8016, ACCT 8210, ACCT 8050

Cost and Managerial Accounting

- ACCT 3000, ACCT 3050, ACCT 4060
- ACCT 8066, ACCT 8230

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

Accounting Information Systems

- ACCT 3080
- ACCT 8080
- ACCT 8280

Governmental & Not-for-Profit Accounting

- ACCT 4070
- ACCT 8076

Other UNO ACCT courses*

- Internship Course: ACCT 4510
 - (3 credit hour max)
- Independent Study: ACCT 4500/ACCT 8910
 - (3 credit hour max)
- ACCT 4020
- ACCT 8026, ACCT 8250, BSAD 8210

Business Subject Areas

Subject Areas Required:

Macro & Microeconomics

- ECON 2200
- ECON 2220
- BSAD 8180

Business Law

- LAWS 3930, LAWS 3940
- BSAD 8010

Marketing

- MKT 3310
- BSAD 8420

Management

- MGMT 3490, MGMT 4480
- BSAD 8070, BSAD 8250, BSAD 8800, BSAD 8830

Finance

- FNBK 3250
- BSAD 8630, BSAD 8720

Business Ethics

- LAWS 3940, LAWS 3170, BSAD 2600, BSAD/MGMT/MKT 3600
- BSAD 8010; BSAD 8000

Principles of Accounting

- ACCT 2010, ACCT 2020
- BSAD 8110

Subject Areas Not Required:**

Business Communications

- MGMT/MKT 3200

Quantitative Applications in Business

- BSAD/SCMT 3500; ECON 4300
- ECON 8306, BSAD 8100

Data Analytics

- BSAD 8700, ECON 8320, ECON 8330

*The other accounting courses listed can still count towards the 30 hours of accounting credits even though they do not fit into a specific subject area.

**The other business courses listed in subject areas not required can still count towards the 30 hours of general business credit.

General Education Subject Areas Required

Statistics

- UNO BSBA degree requirements satisfy

Oral & Written Communication

- UNO BSBA degree requirements satisfy

Mathematics

- UNO BSBA degree requirements satisfy

Arts, Natural & Social Sciences, & Humanities

- UNO BSBA degree requirements satisfy

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Completion of Education 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.

Additional Information

1) Transfer Credits

- Credit hours transferred and accepted by UNO to satisfy any UNO course will also be counted when determining if you have completed 150 college credits, just as if those credit hours had been completed at UNO. This includes transfer credits for any subject area of accounting, general business, general education subject areas and any electives.

2) Two-Year College Credits

- As stated above, credit hours transferred and accepted by UNO to satisfy any UNO course will also be counted when determining if you have completed 150 college credits, just as if those credit hours had been completed at UNO. This is true even if those credits were completed at a two-year college or an unaccredited institution.
- Nebraska does allow a maximum of 12 semester hours (18 quarter hours) that are completed post-graduation to be applied to ELECTIVES ONLY.
 - Therefore, students who have received a baccalaureate degree can complete additional hours at a two-year college to meet the 150-credit hour requirement but those credits cannot satisfy the 30 hours of accounting, the 30 hours of general business, or the required general education subject areas.

3) Options for Completing 150 Semester Hours

- Complete a master's degree program. While a master's degree is not required to obtain a CPA license, many master's programs are typically 30 credit hour programs that bridge the gap to 150 credit hours from a typical bachelor's program of 120 credit hours.
 - Statistics show that students who have completed an advanced degree (beyond a bachelor's) have better pass rates on the CPA Exam.
 - UNO MAcc graduates are automatically eligible to sit for the CPA Exam!
- Complete multiple concentrations. Students may complete an additional concentration beyond the accounting concentration to achieve 150 credit hours.
- Non-degree seeking student. Students who have completed a bachelor's degree previously and who are now trying to achieve 150 credit hours do not have to obtain an additional degree. These non-degree seeking students can simply complete the courses that they need to satisfy the overall education requirements to sit for the CPA exam.

Any questions regarding the CPA should be directed to:

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