

**University of Nebraska
Undergraduate Course Equivalencies
Accountancy**

UNK			UNL			UNO		
Course(s)		Credits	Course(s)		Credits	Course(s)		Credits
BACC250	PRINCIPLES OF ACCT I	3	ACCT201	INTRO ACCOUNTING I	3	ACCT2010	PRINCIPLES OF ACCOUNTING I	3
BACC251	PRINCIPLES OF ACCT II	3	ACCT202	INTRO ACCOUNTING II	3	ACCT2020	PRINCIPLES OF ACCOUNTING II	3
BACC451	TAX ACCOUNTING	3	ACCT412	FED TAX ACCOUNTING	3	ACCT3020	BASIC FEDERAL INCOME TAXATION	3
BACC350	INTERM ACCT I	3	ACCT313	INTERMEDIATE ACCT I	3	ACCT3030	INTERMEDIATE FINANCIAL ACCT I	3
BACC351	INTERM ACCT II	3	ACCT314	INTERMEDIATE ACCT II	3	ACCT3040	INTERMEDIATE ACCOUNTING II	3
BACC352	COST ACCTNG	3	ACCT308	MANAGERIAL ACCT	3	ACCT3050	INTERMEDIATE MANAGERIAL ACCT	3
BACC391	ACCOUNTING INFORM SYSTEMS	3	ACCT309	ACCOUNTING SYSTEMS	3	ACCT3080	ACCOUNTING INFORMATION SYSTEMS	3
BACC453	ADV ACCT I	3	ACCT404	ADVANCED ACCOUNTING	3	ACCT4010	ADVANCED FINANCIAL ACCOUNTING	3
BACC452	ADV TAX ACCTING	3				ACCT4040	ADV FEDERAL INCOME TAXATION	3
BACC465	GOVT/NON-PROF ACCT	3				ACCT4070	GOVT/NONPROFIT ACCTG/AUD	3
BACC470	AUDITING	3	ACCT410	AUDITING	3	ACCT4080	PRINCIPLES OF AUDITING	3
BACC311	BUSINESS LAW I	3	BLAW372	BUSINESS LAW I	3	LAWS3910	INTRO TO BUS LAW & ETHICS	3

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BACC312	COMMERCIAL LAW	3	BLAW473	BUSINESS LAW II	3	LAWS3920	LEGAL ISSUES FOR PROFESSIONALS	3
BACC412	EMPLOYMENT LAW	3	MNGT466	GOVERNMENT & LABOR	3			

UNL College of Business Administration Residency Rules:

For transferring courses from UNK or UNO to the UNL College of Business Administration, the following residency rules apply, which are in addition to campus-wide residency rule (see UNL Undergraduate Bulletin):

1. 50% of all Business credit hours required for a Business degree must be taken in residence at the UNL college of Business Administration.
2. 50% of all credit hours required for the emphasis or major within the UNL College of Business Administration must be taken at the UNL College of Business Administration.
3. For Accounting majors, credit for the 400-level and above accounting courses will not be transferred to UNL from UNO or UNK.
4. For Accounting majors, to transfer an Accounting course which is a prerequisite for any other accounting course at UNL, a minimum grade of C must have been earned in the course to be transferred.