

## Schedule of Upper Division Accounting Classes 2026-2027

Course	Units	Course Title	Prerequisites	Notes	Fall	Winter	Spring
<b>Required Financial Accounting Classes</b>							
<b>120</b>	5	Accounting Data Analysis and Visualization	11, OMIS 15, 70 units	For juniors planning to study abroad during fall, they should take ACTG 120 in spring of their sophomore year.	2		2
<b>130</b>	5	Intermediate I	11, 12, 120*, 96 units	Taken Junior year. Best to take in the fall. Abroad students have priority for winter quarter.	3	2	
<b>131</b>	5	Intermediate II	130	Taken Junior year.		3	2
<b>132</b>	5	Advanced Financial Accounting	131	Taken Junior or Senior year.	2		2
<b>Other Required Accounting Classes</b>							
<b>134</b>	5	Accounting Information Systems	11, 12*	ACTG 134 is for Accounting majors only. Satisfies OMIS 34 requirement for LSB core. Taken any year. Encouraged for Accounting sophomores. A&IS majors do not need ACTG 134.		2	1
<b>135</b>	5	Audit	131*	Taken Junior or Senior year.	2		2
<b>136</b>	5	Cost	130	Taken Senior Year. Recommended to have taken FNCE 121.	2	2	
<b>138</b>	5	Tax	11, 12*	Taken any year. Encouraged for sophomores.	2	2	
<b>Other Required A&amp;IS Courses</b>					<b>Fall</b>	<b>Winter</b>	<b>Spring</b>
<b>155</b>	5	Financial Information Systems	OMIS 30 or CSCI 10, and OMIS 105	A&IS majors should register for ACTG 155 (not OMIS 150) to fulfill major requirements for CPA.	1	1	1

<b>Electives</b>							
<b>5</b>	4	Personal Financial Planning					1
<b>140</b>	3	Not for Profit Accounting	11			1	
<b>144</b>	5	Accounting Ethics	11, 12, MGMT 136 (or MGMT 6) or PHIL 109 (or PHIL 26)		1		1
<b>148</b>	5	Taxation of Business Entities	131, 138				1
<b>150</b>	5	Financial Fraud	131*				1
<b>151</b>	5	Financial Statement Analysis	ACTG 11 and FNCE 121 or 121S			1	
<b>Other Electives</b>							
<b>162/ 172</b>	2	Junior/Senior Seminar Series	Junior/Senior ACTG or A&IS major	Recommended as overloading units. Pass or no pass.		1	
<b>197A</b>	5	Volunteer Income Tax Assistance (VITA)	138*	Included in Experiential Learning for Social Justice (ELSJ).		1	
<b>198</b>	1-10	Internship (also summer)			1	1	1

1. \* courses may be taken concurrently

2. A&IS majors may use OMIS 30 to satisfy the information systems requirement of the LSB core.