

Schedule of Upper Division ACTG Classes for 2019-2020								
Course #	Units	Course Title	Prerequisites	Notes	Fall	Winter	Spring	
Required Financial Accounting Classes								
130	5	Intermediate I	11, 12, 20*, 96 units	Taken Junior year. Best to take in the fall. Abroad students have priority for winter quarter.	2	2		
131	5	Intermediate II	130	Taken Junior year.		2	2	
132	5	Advanced Financial Accounting	131	Taken Junior or Senior year.	2	1		
Other Required Accounting Classes								
134	5	Accounting Information Systems	11, 12*	Taken any year. Encouraged for sophomores. Satisfies the Information Systems requirement for LSB core. AIS majors do not need ACTG 134.	1	1	1	
135	5	Audit	131*	Taken Junior or Senior year. Recommended to take before audit internship.	1		2	
136	5	Cost	130	Taken Senior Year. Recommended to have taken FNCE 121.	1	2		
138	5	Tax	11, 12*	Taken any year. Encouraged for sophomores. Recommended to take before tax internship.		2	1	
5 Unit Electives								
144	5	Accounting Ethics	11, 12, (PHIL 26 or MGMT 6)		2		1	
151	5	Financial Statement Analysis	11, (FNCE 121 or 121S)			1		
Other Electives								
161	2	Junior Seminar Series 1	12, 20*	Recommended as overloading units.	1			
162	2	Junior Seminar Series 2	12, 20*	Recommended as overloading units.		1		
171	2	Senior Seminar Series 1	Sr. ACTG or A&IS major	Recommended as overloading units.	1			
172	2	Senior Seminar Series 2	Sr. ACTG or A&IS major	Recommended as overloading units.		1		
198	1-10	Internship (summer)						

* courses may be taken concurrently.

Additional Considerations:

1. ACTG 155 and OMIS 150 are cross-listed (managed by ISA dept). We recommend AIS students register for ACTG 155 instead of OMIS 150 to fulfill major requirements for CPA licensing.
2. FOR AIS students: OMIS 30 satisfies the Information Systems requirement for LSB core.