

Schedule of Upper Division Accounting Classes 2026-2027

Course #	Units	Course Title	Prerequisites	Notes	Fall	Winter	Spring
Required Financial Accounting Classes							
120	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
130	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	
131	5	Intermediate II	130	Taken Junior year.		3	2
132	5	Advanced Financial Accounting	131	Taken Junior or Senior year.	2		2
Other Required Accounting Classes							
134	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		2	1
135	5	Audit	131*	Taken Junior or Senior year.	2		2
136	5	Cost	130	Taken Senior Year. Recommended to have taken FNCE 121.	2	2	
138	5	Tax	11, 12*	Taken any year. Encouraged for sophomores.	2	2	
Other Required A&IS Courses							
155	5	Financial Information Systems	OMIS 30 or CSCI 10, and OMIS 105	ACTG 155 is for Accounting & Information Systems majors only. Cross-listed with OMIS 150. A&IS majors should register for ACTG 155 to fulfill major requirements for CPA licensing.	1	1	1
Electives							
140	3	Not for Profit Accounting	11			1	
144	5	Accounting Ethics	11, 12, MGMT 136 (or MGMT 6) or PHIL 26		1		1
148	5	Taxation of Business Entities	131, 138				1
150	5	Financial Fraud	131*				1
151	5	Financial Statement Analysis	ACTG 11 and FNCE 121 or 121S.			1	
Other Electives							
162/172	2	Junior/Senior Seminar Series	Junior/Senior ACTG or A&IS major	Recommended as overloading units. Pass or no pass.		1	
197A	5	Volunteer Income Tax Assistance (VITA)	138*	Included in Experiential Learning for Social Justice (ELSJ).		1	
198	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.