



# RICE | BUSINESS

Jones Graduate School of Business

**RICE UNIVERSITY**

**Jones Graduate School of Business  
Master of Accounting Program**

**Student Handbook  
2023-2024**

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## Introduction

The Rice University Master of Accounting (MAcc) program is a one-year, cohort-based graduate program that provides a concentrated education in advanced accounting topics. The MAcc Program prepares its graduate to sit for the CPA Exam and launch an accounting-based career in business.

The departmental rules and regulations in this handbook govern the MAcc Program. In addition to being in agreement with the regulations stated in this handbook, students must also be in agreement with Rice University's official policies catalog, called the [General Announcements](#), and Rice's [Code of Conduct](#).

In case there is conflicting information, university-wide regulations take precedence over information in this handbook.

When in doubt, students should seek assistance first at the departmental level (the MAcc Program Director or staff from the Jones School's Specialty Programs Office) and then at the administration level (the Jones School Senior Associate Dean of Degree Programs).

MAcc Program Director:  
Prof. Benjamin Lansford  
[lansford@rice.edu](mailto:lansford@rice.edu)

# Professionalism

## MAcc Job Recruiting Norms

Students in Rice University's MAcc Program represent both themselves and the university in their professional interactions. A MAcc student's actions have repercussions on the perception of the MAcc Program and, by extension, on their fellow MAcc students. Failure to follow proper business etiquette harms the school's reputation, as well as each MAcc student's personal chances for success.

1. Students should view any pre-MAcc internship as a serious commitment for exploring a full-time job with the employer upon graduating from the Rice MAcc Program.
  - Public accounting internships are designed to lead to full-time job offers. Accounting firms view the pre-MAcc internship as a pathway for a full-time job and expend substantial resources in recruiting and providing a meaningful professional experience for students during the internship. Therefore, students should only accept an internship if they can seriously see themselves accepting a subsequent full-time offer with the same employer.
  - Students should not accept an internship offer if they are still entertaining any other opportunities. Once an offer has been accepted, a student should not engage or interview with any other employer. Accepting an offer means a student is "off the market."
  - If, due to an extraordinary circumstance, a student must renege an already-accepted internship offer, the student should immediately contact the MAcc Program Director before approaching the employer.
2. Students should never renege on a full-time job offer that has been accepted.
  - Acceptance of a job offer is considered a binding professional commitment. Breaking that commitment is tantamount to a breach of promise. Not only could renegeing put the student on a recruiting blacklist, it could also taint recruiters' perception about the Rice MAcc Program.
  - A student should not accept a job offer if they are still entertaining any other opportunities.
  - Once a job offer is accepted, a student should not engage or interview with any other firm. The student is now "off the market."
  - If, due to an extraordinary circumstance, a student must renege an already-accepted job offer, the student should immediately contact the MAcc Program Director before approaching the employer.
3. Some students may receive more than one job offer. Once an offer is accepted, the student should immediately inform the other firm(s) that they will not be accepting their offer. The best way to communicate this information is by phone. While it may not be a comfortable conversation, the student should deliver the decision over the phone to demonstrate respect for the time that the firm has invested in recruiting the student. Moreover, public accounting is a small world, so it is best to maintain a positive

relationship. It is likely the student will cross paths again with people met during recruiting.

4. Students must attend all events for which they have RSVP'd.
  - If circumstances compel a student to cancel, they must inform the employer at least 24 hours before the event, even if the event is an informal one.
5. Students must conduct themselves in an appropriate and professional manner when communicating with recruiters or other professional contacts.
  - Use proper business communication format when sending emails. This includes proper salutation (i.e., "Dear John,"), grammar, closing (i.e., "Sincerely," "Kind regards," "Best,"), and signature.
6. Appropriate dress is always at least business casual, unless explicitly indicated otherwise.

If there are any concerns about these protocols, students should immediately talk to the MAcc Program Director.

### **Classroom Etiquette**

As a Master of Accounting student, you are held to the high standards of professional conduct expected of managers. These standards substantially exceed those expected of undergraduate college students.

Arrive to every class having completed assigned pre-readings and homework. Be seated and prepared for the class to begin before its scheduled start time. Actively participate in classroom discussion, giving your undivided attention to those speaking. Laptop usage is exclusively for the course that is being attended. Cell phone usage should be limited to only what is necessary.

During class time, avoid causing distractions by not leaving the classroom unless it is unavoidable. Instead, plan to take breaks before or after class.

## Attendance

### **MAcc Launch Week**

Entering students are required to attend Launch Week, which is Monday, August 14, 2023 through Friday, August 18, 2023. In addition to orientation activities, during Launch Week students will complete a 1.5-credit course that is required for graduation.

### **Classes**

Students are to attend all scheduled class sessions of the courses in which they are enrolled. A student with a legitimate need to be absent from a class must specifically request permission from the professor ahead of time, if possible. Otherwise, the student is to explain at the next available opportunity why an unforeseen event prevented them from attending.

The Jones School MAcc academic calendar indicates normal class days, along with recesses and holidays. (Note that the Jones School calendar differs from Rice's undergraduate calendar.)

### **MAcc Events**

The MAcc Program holds various events throughout the academic year. Attendance to some professional development events—such as the MAcc Distinguished Speaker Series (DSS) and the annual Big Four Panel—will be mandatory for all students, while other events will be voluntary or mandatory only for job-seeking students.

## Appropriate Uses of Technology

Rice University provides a variety of computing and network resources to the Rice community. These resources are to be used in a manner consistent with federal, state, and local laws and regulations, including U.S. copyright law and, if travel is involved, the laws of the relevant nation or state (including U.S. export control requirements).

Use of computing, network and digital resources also shall not violate Rice University policies and specialized policies and guidelines created by the Office of Information Technology (OIT), and any legal or contractual requirements of the University (including license agreements and terms of service). Use of all University information technology must be consistent with the University's research, educational and outreach mission. Rice values freedom of expression, the diversity of values and perspectives and the protection of sensitive University and personal data for all members of the Rice University community. Use of University networks and systems unrelated to the University's mission must be limited in time and scope and must not interfere with University functions or operations.

In addition, Rice users are responsible for using Rice-managed technology and Rice data in a responsible manner. Any communication, which is defamatory, harassing, interferes with other uses of University resources or constitutes an improper disclosure of protected University or sensitive personal data is prohibited. Individuals should not use University technological resources for partisan political purposes.

Further details are available in Rice University [Policy No. 832](#).

## The Honor System

The Honor System is one of the oldest traditions at Rice. Adopted by a vote of the student body in 1916, the system requires each Rice student to help ensure the validity of all examinations and assignment by adhering to a strict code of academic integrity. The Honor System reflects one of the strongest shared community values. It provides benefits such as take-home and un-proctored exams. The Honor System also elevates Rice's common experience by placing academic honesty at the center of its curriculum and by asking each student to live by Rice's honor code on a daily and continuing basis. The Honor System expresses the belief that the integrity of each individual is vital to the integrity of our entire community.

The Honor System is administered by the Graduate Honor Council, whose members are elected annually by the student body. Students agree to report any suspected violations of the Honor Code to the Graduate Honor Council, which is responsible for investigating reported violations and recommending penalties where warranted.

As a reminder of their commitment to the Honor System, students write and sign the following pledge on all work covered by the Honor Code: "On my honor, I have neither given nor received any unauthorized aid on this (exam, paper, project, assignment)."



## Program Requirements

### Advising

The MAcc Program Director is the official advisor to MAcc students and is available to consult with students about program requirements, coursework difficulty, eligibility to sit for the CPA Exam through Texas and other jurisdictions, and career guidance.

### Prerequisite Coursework

The Rice MAcc has the following prerequisite coursework: BUSI 405: *Issues in Financial Reporting I* (or an equivalent course from another university), BUSI 440: *Auditing* (or equivalent course), and 15 credit hours of upper-level related business coursework, as defined by the Texas State Board of Public Accountancy. Students must have satisfied all prerequisites before beginning the program. The Texas State Board of Public Accountancy has sole authority in determining whether credits earned are acceptable for examination and licensure. It is the student's responsibility to ensure that they meet this requirement. If there are any questions about appropriate coursework, students should contact the MAcc Program Director.

### MAcc Program Coursework

The MAcc degree is a non-thesis master's degree. For general university requirements, please see [Non-Thesis Master's Degrees](#). For additional requirements, regulations, and procedures for all graduate programs, please see [All Graduate Students](#).

Students pursuing the MAcc degree must complete:

- A minimum of 17 courses (36 credit hours) to satisfy degree requirements.
- A minimum of 30 credit hours of graduate-level study (graduate semester credit hours, coursework at the 500-level or above).
- A minimum of 24 graduate semester credit hours must be taken at Rice University.
- A minimum of 24 graduate semester credit hours must be taken in standard or traditional courses (with a course type of lecture, seminar, laboratory, lecture/laboratory).
- A minimum residency enrollment of 2 semesters of full-time graduate study at Rice University.
- A maximum of 2 courses (6 graduate semester credit hours) from transfer credit. For additional departmental guidelines regarding transfer credit, see the [Policies](#) tab.
- A minimum overall GPA of 2.67 or higher in all Rice coursework.
- A minimum program GPA of 2.67 or higher in all Rice coursework that satisfies requirements for the non-thesis master's degree with a minimum grade of C (2.00 grade points) in each course.

MAcc coursework is comprised of 24 credit hours of accounting coursework, 9 credit hours of business coursework, and 3 credit hours of ethics coursework.

The courses listed below satisfy the requirements for this degree program. In certain instances, courses not on this official list may be substituted upon approval of the program's academic advisor, or where applicable, the department or program's Director of Graduate Studies. Course substitutions must be formally applied and entered into Degree Works by the department or program's [Official Certifier](#). Additionally, these must be approved by the Office of Graduate and Postdoctoral Studies. Students and their academic advisors should identify and clearly document the courses to be taken.

## Summary

Total Credit Hours Required for the MAcc Degree	36
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## Degree Requirements

Accounting Coursework		
<a href="#">MACC 511</a>	ISSUES IN FINANCIAL REPORTING II	3
<a href="#">MACC 512</a>	FINANCIAL STATEMENT ANALYSIS AND VALUATION	3
<a href="#">MACC 513</a>	ISSUES IN FINANCIAL REPORTING III	3
<a href="#">MACC 515</a>	ADVANCED REVENUE RECOGNITION	1.5
<a href="#">MACC 531</a>	ADVANCED MANAGEMENT ACCOUNTING	1.5
<a href="#">MACC 541</a>	ACCOUNTING INFO & CONTROL SYSTEMS	1.5
<a href="#">MACC 542</a>	ADVANCED AUDITING	1.5
<a href="#">MACC 563</a>	DATA ANALYTICS FOR ACCOUNTANTS I	1.5
<a href="#">MACC 564</a>	INFO SYSTEMS & DATA ANALYTICS	3
<a href="#">MACC 571</a>	FEDERAL TAXATION	3
<a href="#">MACC 573</a>	TAXES AND BUSINESS STRATEGY	1.5
Ethics Coursework		
<a href="#">MACC 501</a>	ETHICS IN ACCOUNTING	3
Business Coursework		
<a href="#">MACC 502</a>	BUSINESS LAW FOR ACCOUNTANTS	3
<a href="#">MACC 503</a>	ACCOUNTING AND AUDITING REGULATION <sup>1</sup>	1.5
<a href="#">MACC 504</a>	FINANCE FOR ACCOUNTANTS	1.5
<a href="#">MACC 592</a>	INSTITUTIONAL FOUNDATIONS OF ACCOUNTING <sup>1</sup>	1.5
<a href="#">MACC 562</a>	AUDITING: A DATA ANALYTICS APPROACH	1.5
Total Credit Hours		36

### Footnotes and Additional Information

1	<a href="#">MACC 503</a> and <a href="#">MACC 592</a> are taken for a Satisfactory/Unsatisfactory grade and must be completed with a Satisfactory grade. As S/U courses, they do not apply to the requirement of a minimum grade of C (2.00 grade points) in each required course.
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The proposed plan-of-study can be found at <https://ga.rice.edu/programs-study/departments-programs/business/accounting/accounting-macc/#requirements-text>

## Academic and Professional Standards

Students in the MAcc Program must meet both academic and professional standards to continue academic work and to graduate. In accepting admission to the MAcc Program, all students agree to be governed by the standards and procedures for dismissal or disciplinary action stated below.

### Academic Standards

A minimum overall grade point average of 2.67 (B-) is required for graduation. All courses taken towards the MAcc degree, other than the two courses graded as "Satisfactory/Unsatisfactory," are counted in the overall grade point average calculation.

Students with an overall grade point average lower than 2.67 at the end of any semester will be notified of dismissal. A student who has been notified of dismissal may appeal to the Academic Standards Committee of the Jones Graduate School of Business. The committee will decide, based on the circumstances of the appeal, whether the student:

1. may resume studies on probation,
2. is to be suspended for one semester or an academic year, or
3. is to be dismissed from the MAcc Program.

Students are removed from probation only upon achieving an overall grade point average of at least 2.67 at the end of the following semester of work.

Students proposing to return after a period of academic suspension must apply to the Academic Standards Committee and receive permission to be readmitted. If permitted to return, the student will pay the current rate of tuition, based upon the class of students they are joining.

Only grades of C (2.00 grade points) and above are counted for credit toward graduation; a course grade of C- or lower is a failing grade. If a student receives a grade below a C in a course, the student will be required meet with the MAcc Program Director to determine remediation. The Academic Standards Committee must approve any plans for remediation.

### Professional Standards

Students may be dismissed or suspended for failure to meet professional standards, as defined in the [University Code of Conduct](#). The dean may place a student on disciplinary probation for unacceptable conduct, giving oral and written notice that future misconduct will lead to filing specific charges. (This probationary notice, however, is not required as a precondition for filing specific charges.)

## Grade Appeal Process

Once a course grade has been assigned by an instructor, it is generally considered final and is rarely changed for any reason other than calculation or transcription errors. The procedure below outlines the process by which a student may appeal a course grade.

1. The student should first pursue any grading question with the instructor following the formal or informal process the instructor has outlined for the course.
2. If the matter is not resolved in step 1 above, the student must file a written appeal to the instructor and send a copy to the Senior Associate Dean of Degree Programs. This written appeal must be filed no later than two weeks after the final grade for a course was assigned.
3. The instructor must schedule a meeting with the student within two weeks of receiving the written appeal to further discuss the appeal with the student. Notice of the appeal time and date will be provided by the instructor to the Senior Associate Dean of Degree Programs.
4. If step 3 does not resolve the issue to the satisfaction of both parties, the student may appeal to the Academic Standards Committee by sending a written notice describing the grounds for the appeal within two weeks of the date of the scheduled meeting in step 3.
5. The Academic Standards Committee will seek out information on the appeal from the instructor and the student and, at its discretion, hold a hearing to further consider the matter. The decision of the Academic Standards Committee will be rendered within 4 weeks of receiving a written notice of appeal (step 4).
6. Appeals beyond the Academic Standards Committee must go to the Dean of the Jones Graduate School of Business, who may seek guidance from other constituents of the school. All decisions rendered by the dean are final.
7. In the event that the protested grade is necessary for the student to graduate, an accelerated schedule will be followed.

The Family Educational Rights and Privacy Act of 1974 and amendments govern records of these actions.

## **Guidelines for Appealing Academic Dismissal**

### **The Process**

A student who wishes to appeal a dismissal should address the following issues in a letter to the Academic Standards Committee. The student must send the letter to the chair of the Academic Standards Committee.

1. What circumstances led to their academic performance last semester and to what degree were those circumstances beyond their control?
2. If their performance in a particular course(s) last semester was below par, a student should describe any circumstances specific to that course that explain their performance.
3. Does the student expect the circumstances that created the problems for them last semester to change next semester? If so, how?

Students may include any additional information they deem relevant in the appeal letter.

### **Timing**

If the student intends to appeal, the letter to the committee must be filed within one week after receiving a dismissal letter. If a student plans to appeal, the student should continue to attend classes. It is important to keep up with studies during the appeal process. If the appeal is accepted, the student may continue progress towards the completion of their degree.

### **Appeals**

Appeals beyond the Academic Standards Committee must go to the dean of the Jones Graduate School of Business, who may seek guidance from other constituents of the school. All decisions rendered by the dean are final.

### **Confidentiality**

The Family Educational Rights and Privacy Act of 1974 and amendments govern the records of actions related to appeals.

## **Petitions, Grievances, and Problem Resolution**

Any petition, appeal, grievance, or problem should be first taken to the MAcc Program Director. The Program Director will conduct an investigation of the circumstances and reach a decision regarding the case. The Program Director's decision can be appealed to the Jones School's Senior Associate Dean of Degree Programs. The Senior Associate Dean will consider the case after viewing a written report from the director of the MAcc Program and any written report the student chooses to provide. The written report from the MAcc Program Director will describe the circumstances, the decision, and the rationale for the decision. The written report will be made available to the student, except for redactions to protect the privacy of other students.

## **Title IX and Personal Wellbeing**

### **Title IX**

Rice encourages any student who has experienced an incident of sexual, relationship, or other interpersonal violence, harassment or gender discrimination to seek support. There are many options available both on and off campus for all graduate students, regardless of whether the perpetrator was a fellow student, a staff or faculty member, or someone not affiliated with the university.

Students should be aware when seeking support on campus that most employees are required by Title IX to disclose all incidents of non-consensual interpersonal behaviors to Title IX professionals on campus who can act to support that student and meet their needs. Consultations with the therapists at the Rice Counseling Center and the doctors at Student Health Services are confidential, meaning that Rice will not be informed about the incident if a student discloses to one of these Rice staff members. Rice prioritizes student privacy and safety, and only shares disclosed information on a need-to-know basis.

Students who have questions should email [titleix@rice.edu](mailto:titleix@rice.edu).

### **Personal Wellbeing**

The Rice Counseling Center is open year-round except for scheduled University holidays, several designated days during winter break, and occasional all-day staff retreats or trainings. Emergency after-hours on-call services are available by telephone year-round, 24 hours a day.

### **Rice Wellbeing and Counseling Center**

Any student in need of assistance, or who would simply like to talk to someone, should contact the [Rice Wellbeing and Counseling Center](#), which includes Title IX Support.

The Gibbs Wellness Center, 1st floor  
Hours: 9:00am-5:00pm, Monday through Friday  
Phone: (713) 348-3311 (available 24 hours a day)

### **For Immediate Help**

Students who need immediate assistance should call Rice University Police Department (RUPD) / Rice Emergency Medical Services (EMS) at 713-348-6000 (available 24 hours a day).