

Lacy School of Business  
Public Accounting Recruiting Rules

**The Lacy School of Business has implemented recruitment guidelines for public accounting firms seeking to reach our Accounting students. The primary purposes of the guidelines are for students to be as well informed as possible when making internship or employment decisions and for employers to have access to our students.**

**General Rules for Employers and Students:**

1. Under no circumstances shall an offer for an internship or for post-graduate employment be predicated on a student's acceptance of another internship or post-graduate position with the same company.
2. Students qualify to interview for public accounting internships after they have completed both Introduction to Accounting 1 (AC203) and Introduction to Accounting II (AC204).
3. Firms may not contact students with offers until the completion of the recruiting "time period". All firms allowed to contact students with offers at the pre-designated day/time after the recruiting period is completed.
4. Students not allowed to cancel interviews.
5. Fall internship offers to remain open thru October 31 (or two weeks if offer made after October 17)
6. Spring internship offers to remain open thru July 31 (or two weeks if offer made after July 17)

**Student Considerations:**

7. In addition to the normal LSB requirements, accounting majors must have taken both AC301 and AC406 before registering for a tax internship class for credit.
8. In addition to the normal LSB requirements, accounting majors must have taken at least both AC301 and AC320 before registering for an audit internship class for credit.

**Rule Non-Compliance Penalties:**

9. Students: Internship course grade reductions.
10. Employers: Last preference of interview dates in the following interview time period.

