

Rice MAcc Program Prerequisites

Before *applying* to the Rice Master of Accounting program, you need to have completed an introductory financial accounting course.

Before *starting* the Rice Master of Accounting program, you will need to have completed two accounting prerequisites courses and 15 credit hours of related business coursework. Additional details are provided below.

Accounting Course Prerequisites

To be eligible to apply to the MAcc program, you must have completed the direct equivalent of Rice's introductory financial accounting undergraduate course, [BUSI 305-Financial Accounting](#). You should email the syllabus of any prospective equivalent course of BUSI 305 to RiceMAcc@rice.edu for evaluation of direct equivalency to BUSI 305 prior to submitting their application.

Before beginning the MAcc program, you must have completed the direct equivalent of two additional Rice accounting courses:

- BUSI 405: Issues in Financial Reporting I (often titled Intermediate Financial Accounting I)
- BUSI 440: Auditing

If you did not complete one or both of the above courses during your undergraduate degree program, you have two options.

First, you may take a focused pre-term equivalent of either or both courses during Rice's Summer Session I, which typically runs mid-May to early June. Additional tuition will be charged for the pre-term courses.

Alternatively, you may take the direct equivalent of these courses through another institution, subject to the MAcc Admission Committee's approval. You should email the syllabi of your prospective equivalent BUSI 405 and BUSI 440 courses to RiceMAcc@rice.edu before enrolling in any courses.

Business Related Prerequisites

If you are planning to seek CPA licensure through the state of Texas, The Texas State Board of Public Accountancy (TSBPA) requires CPA candidates to have completed 24 credits of related business subjects. Nine of these 24 credits will be taught through the MAcc program, leaving 15 credits that you need to have completed before beginning the MAcc.

Business related courses can come from the following areas: economics, management, marketing, business communications, statistics and quantitative methods, finance, information systems or technology and other areas related to accounting.

Please keep in mind that no more than 6 semester hours taken in any subject area may be used to meet the minimum hour requirement. Use the graphic on the next page to determine if you have met the business related course requirement.

RELATED BUSINESS COURSEWORK REQUIREMENT

Business Law	Economics	Management	Marketing	Business Communications	Statistics and Quantitative Methods	Finance	Information Systems and Technology	Other Accounting Related Areas	Total of related business credits 24
Business Law for Accountants (3 credits)		Judgment and Decision-Making for Accountants (1.5 credits)				Finance for Accountants (1.5 credits)		Auditing: A Data Analytics Approach (1.5 credits)	Related business credits hours earned through MAcc Program: 9
							Taxes and Business Strategy (1.5 credits)		
3 potential credits remaining	All 6 potential credits remaining	4.5 potential credits remaining	All 6 potential credits remaining	All 6 potential credits remaining	All 6 potential credits remaining	4.5 potential credits remaining	All 6 potential credits remaining	3 potential credits remaining	Business related credit hours needed before starting MAcc: 15

The Texas State Board of Public Accountancy (TSBPA) requires CPA candidates to have completed 24 collegiate credit hours in related business subjects. The TSBPA divides related business subjects into nine categories, which are represented as columns above. A maximum of 6 credit hours from any given category will qualify toward the needed 24 total credits.

The Rice MAcc curriculum includes 9 credit hours, shown by the light gray boxes, that qualify as being “related business.” Therefore, incoming MAcc students need to have earned the remaining 15 (=24-9) credit hours prior to starting the MAcc Program. As you assess whether you will satisfy the related business credit requirement, take care to count a maximum of six credits from any one category.