Prerequisite Course and Knowledge Seminar Completion Policy for Transition Track Students:

1) **Financial Accounting Prerequisites (Knowledge Seminar 53:010:505):**

   This Seminar may be waived if the student successfully completed undergraduate courses corresponding to RSBC’s “Fundamentals of Financial Accounting” and “Intermediate Accounting I” at an AACSB accredited university.

   **Completion Deadline:** Students must successfully complete this Seminar before the end of their first semester of enrollment.

   If a student fails to do so, the student will be placed on probation, coded with Dean’s Hold (prevent from registering), and given one additional semester to successfully complete the seminar.
   
   - For students whose first semester is the fall semester, this additional semester will be the immediately following spring semester, during which they must enroll as “Matriculation Continued.”
   - For students whose first semester is the spring semester, this additional semester will be the immediately following summer semester.
   - For students whose first semester is the summer semester, this additional semester will be the immediately following fall semester, during which they must enroll as “Matriculation Continued.”

2) **Tax Prerequisite (Knowledge Seminar 53:010:506):**

   This Seminar may be waived if the student successfully completed undergraduate courses corresponding to RSBC’s “Fundamentals of Financial Accounting,” “Intermediate Accounting I,” and either “Business Entity Taxation” or “Individual Taxation” at an AACSB accredited university.

   **Completion Deadline:** Students must successfully complete this Seminar within their first year after enrollment or before they enroll for “Advanced Taxation” in the MAcc, whichever comes sooner.

   If a student fails to do so, the student will be placed on probation, coded with Dean’s Hold (prevent from registering), and given one additional semester to successfully complete the seminar.
   
   - For students whose first semester is the fall semester, this additional semester will be the next fall semester, during which they must enroll as “Matriculation Continued.”
   - For students whose first semester is the spring semester, this additional semester will be the next spring semester, during which they must enroll as “Matriculation Continued.”
   - For students whose first semester is the summer semester, this additional semester will be the next summer semester.

3) **Auditing Prerequisite (Knowledge Seminar 53:010:507):**

   This Seminar may be waived if the student successfully completed undergraduate courses corresponding to RSBC’s “Fundamentals of Financial Accounting,” “Intermediate Accounting I,” and “Auditing, Theory & Practice” at an AACSB accredited university.

   **Completion Deadline:** Students must successfully complete this Seminar within their first year after enrollment or before they enroll for “Advanced Auditing” in the MAcc, whichever comes sooner.

   If a student fails to do so, the student will be placed on probation, coded with Dean’s Hold (prevent from registering), and given one additional semester to successfully complete the seminar.
   
   - For students whose first semester is the fall semester, this additional semester will be the next fall semester, during which they must enroll as “Matriculation Continued.”
   - For students whose first semester is the spring semester, this additional semester will be the next spring semester, during which they must enroll as “Matriculation Continued.”
   - For students whose first semester is the summer semester, this additional semester will be the next summer semester.

Failure to complete the Knowledge Seminars according to the deadlines posted above will result in mandatory review by the Program Director for MAcc program dismissal.