Santa Clara University
Accounting Department
Student Recruiting Guidelines

(updated September 14, 2021)

These guidelines apply to recruiting undergraduate students from the Accounting Department at Santa Clara University. The guidelines are designed to provide a level playing field among the recruiting firms and insure that undergraduate and CAAP students have the time they need to adequately consider their internship and employment options.

Table of Contents

Important Dates ................................................................. Page 2
A. Dates for on-campus interviews (OCI) ....................... 3
   1. Fall quarter OCI for full-time, summer internships, and diversity internships
   2. Fall quarter OCI for study abroad students
   3. March OCI for externships
B. Expiration of offers for full-time positions, internships, externships, and summer leadership programs ............ 3
   1. Offers to students participating in fall quarter OCI
   2. Offers made to study abroad students following Fall OCI
   3. Full-time offers to students following an internship
   4. Summer externship and summer leadership made to students before the beginning of their junior year
   5. Diversity internship offers made to students before the beginning of their junior year
   6. Summer internship offers made to students before the beginning of their junior year
C. CAAP Recruiting ............................................................. 5
   1. Recruiting before the Summer Career Fair
   2. Summer CAAP student participation in Accounting Career Fairs
   3. Academic year CAAP student participation in Accounting Career Fairs
   4. CAAP students and Handshake
   5. CAAP students and the SCU Career Center
   6. Offers to CAAP Students attending the CAAP Summer Career Fair
   7. Offers to CAAP Students participating in Fall quarter OCI
D. Firm-sponsored Social Events ......................................... 7
E. Other firm recruiting guidelines ..................................... 7
F. Reporting deviations from recruiting regulations ................. 7
G. Student Responsibilities .................................................. 8
   1. Responsibilities after signing up to attend firm activities and events
   2. Students eligible to attend OCI and Meet-The-Firms Night
   3. Student responsibilities for declining offers
   4. Difference between verbal offers and written offers
   5. Student responsibilities after accepting an offer that would have expired on or after the dates described in Section B
   6. Exception for Students who accept an offer that would have expired before the dates described in Section B
   7. Receiving another offer after previously accepting an offer from a different firm
   8. Applying for an interview with a CPA firm after accepting an offer from a different firm.
   9. Consequences of applying for an interview with a CPA firm or accepting an offer from a different CPA firm.
H. Informing Students about recruiting regulations .................. 10
## Important Dates

### Calendar Year 2021

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cancelled due to COVID-19</td>
<td>Accounting/A&amp;IS Awards Ceremony and Dinner</td>
</tr>
<tr>
<td>Unclear due to COVID-19</td>
<td>Senior BBQ</td>
</tr>
<tr>
<td>April 9, 2021</td>
<td>Earliest expiration date for summer leadership program offers made to sophomores</td>
</tr>
<tr>
<td>April 9, 2021</td>
<td>Earliest expiration date for diversity-based internship offers made to sophomores</td>
</tr>
<tr>
<td>July 15, 2021 (5:00pm)</td>
<td>Earliest expiration date for junior summer internship offers made to sophomores</td>
</tr>
<tr>
<td>TBA</td>
<td>Accounting Recruiter Update</td>
</tr>
<tr>
<td>August 31, 2021 (5:00 pm)</td>
<td>Earliest expiration date for full-time offers following an internship</td>
</tr>
<tr>
<td>September 20, 2021</td>
<td>First day of classes in Fall Quarter</td>
</tr>
<tr>
<td>September 28, 2021</td>
<td>Fall Meet-The-Firms Night</td>
</tr>
<tr>
<td>November 3, 2021</td>
<td>Corporate Accounting Career Panel Discussion (virtual)</td>
</tr>
<tr>
<td>TBA</td>
<td>Resume submission deadlines for fall quarter on-campus interviews</td>
</tr>
<tr>
<td>TBA</td>
<td>Beginning/end date for fall quarter on-campus interviews</td>
</tr>
<tr>
<td>November 19, 2021 (5:00pm)</td>
<td>Earliest expiration date for full-time and internship offers (including diversity internship offers) following Fall interviews</td>
</tr>
<tr>
<td>November 19, 2021 (5:00pm)</td>
<td>Extended expiration date for internship offers made to sophomores</td>
</tr>
<tr>
<td>November 19, 2021 (5:00pm)</td>
<td>Extended expiration date for full-time offers following an internship</td>
</tr>
</tbody>
</table>

### Calendar Year 2022

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>February 2, 2022</td>
<td>Winter Accounting Information Night</td>
</tr>
<tr>
<td>February 16, 2022</td>
<td>Winter (Sophomore) CPA Firm Career Fair</td>
</tr>
<tr>
<td>TBA</td>
<td>Resume submission deadlines for winter quarter on-campus interviews</td>
</tr>
<tr>
<td>TBA</td>
<td>Beginning/end date for March on-campus interviews</td>
</tr>
<tr>
<td>May 19, 2022</td>
<td>Accounting/A&amp;IS Awards Ceremony and Dinner</td>
</tr>
<tr>
<td>June 3, 2022</td>
<td>Senior BBQ</td>
</tr>
</tbody>
</table>
A. Dates regarding on-campus interviews (OCI)

1. Fall quarter OCI for full-time positions, summer internships, and diversity internships. On-campus interviews for full-time positions (for seniors), summer internships (for juniors), and diversity internships for underrepresented minorities (for first year and sophomores) begin on Monday of the fourth week of the fall quarter Diversity internships are available to students who eventually or currently meet the eligibility requirements for the AICPA Scholarship Award for minority accounting students.

2. Fall quarter OCI for study abroad students. Students studying abroad in the fall quarter should submit their resumes to the Career Center on the same time schedule as students participating in fall recruiting. These students can virtually interview while they are abroad or upon their return to campus in December or January.

3. March OCI for externships. On campus interviews for sophomore summer externship (leadership, discovery) programs, junior internships (for sophomores), and diversity internships for underrepresented minorities (for first year and sophomores) occur during the ninth week of the winter quarter.

B. Expiration of offers for full-time positions, internships, externships, and summer leadership programs

1. Offers to students participating in fall quarter OCI. To provide students adequate time to consider all offers (and allow firms adequate time to schedule second round in-house interviews), full-time offers and internship offers (including diversity internship offers) made during the fall quarter cannot expire before 5:00 p.m. on the Friday before Thanksgiving.

2. Offers made to study abroad students following Fall OCI. Students who study abroad during the fall quarter can interview virtually while they are abroad. To provide students adequate time to consider all offers, internship offers made to study abroad students during the fall quarter cannot expire before 5:00 p.m. on the Friday before Thanksgiving.

3. Full-time offers to students following an internship. To provide students adequate time to consider their choices (and to allow firms adequate time to determine their fall recruiting needs), full-time offers in connection with a summer internship cannot expire before 5:00 p.m. on August 31.

- If a student requests an extension of the August 31 expiration date, however, then the firm must extend the expiration date of the offer through 5:00 p.m. on the Friday before Thanksgiving (i.e., the expiration date for Fall OCI offers).
- If a firm does not grant a student’s request to extend an offer expiration date as described above, SCU will not penalize the student for accepting an offer and later rescinding their acceptance of the offer.
B. Expiration of offers for full-time positions, internships, externships, and summer leadership programs (continued)

4. Summer Externship and Summer Leadership made to students before the beginning of their junior year. To provide students adequate time to consider all offers (and allow firms adequate time to schedule second round in-house interviews), summer externship and summer leadership offers made to sophomores during the winter and spring quarters cannot expire before 5:00 p.m. on Friday of the second week of the spring quarter.

5. Diversity internship offers made to students before the beginning of their junior year. During March OCI, some firms may interview students for diversity internships that begin in either Spring, Summer or Winter quarters of the same calendar year.

   - To provide students adequate time to consider all offers (and to allow firms adequate time to schedule second round in-house interviews), offers for diversity internships that begin during the same calendar year cannot expire before 5:00 p.m. on Friday of the second week of the spring quarter.

6. Summer internship offers made to students before the beginning of their junior year. During the winter and spring quarters of a student’s sophomore year (and during the summer following a student’s sophomore year), some firms interview sophomores for summer internships that begin in the following calendar year. To provide students adequate time to consider all offers (and to allow firms adequate time to schedule summer externship and summer leadership programs), offers for summer internships that begin during the following calendar year cannot expire before 5:00 p.m. on July 15.

   - If a student requests an extension of the expiration date, however, then the firm must extend the expiration date of the offer for the period of time requested by the student, with a maximum extension period ending at 5:00 p.m. on the Friday before Thanksgiving of the same calendar year (i.e., the expiration date for Fall OCI offers).
   - If a firm does not grant a student’s request to extend an offer expiration date as described above, SCU will not penalize the student for accepting an offer and later rescinding acceptance of the offer.
C. CAAP recruiting

1. Recruiting before the Summer Career Fair. There are no restrictions on interviews, offers, or acceptances involving CAAP students between January 1 and the Summer Career Fair.

2. Participation by Summer CAAP Students in certain SCU Accounting Career Fairs. Summer CAAP students are eligible to participate in the CAAP Summer Career Fair and Fall MTF Night during the calendar year that they graduate (or expect to graduate) from the CAAP program with a certificate. CAAP alums from prior years cannot attend the event, even if they did not attend the event during the year that they graduated from the CAAP program. CAAP students who drop out of the program or skip any required CAAP courses cannot attend either event until the year they complete the program.

3. Participation by Academic Year / Weekend (AYW) CAAP Students in certain SCU Accounting Career Fairs. AYW CAAP students are eligible to participate in the CAAP Summer Career Fair during the Summer after they graduate from the CAAP program with a certificate. AYW CAAP students are eligible to participate in the Fall MTF Night twice: once in the calendar year that they begin taking CAAP courses on a full-time basis and once during the calendar year that they graduate from the CAAP program with a certificate. CAAP alums from prior years cannot attend the event, even if they did not attend the event during the years that they were eligible to attend the event. CAAP students who drop out of the program or skip any required CAAP classes cannot attend either event until the year they complete the program.

4. CAAP students and Handshake. Handshake is a recruiting platform used by the SCU Career Center to connect employers and students. CAAP students cannot participate in Handshake. In particular, CAAP students cannot submit resumes to employers through Handshake. Firms who are interested in receiving applications and resumes from CAAP students must provide the CAAP students with an alternative procedure for submitting applications and resumes.

5. CAAP students and the SCU Career Center. The SCU Career Center serves SCU students who are currently enrolled in a degree program. In general, CAAP students cannot participate in any activities or services organized by the SCU Career Center because they are certificate students (not degree students). However, CAAP students can attend on-campus interviews at the Career Center if the interviews are scheduled by the firms that wish to interview them.
6. **Offers to CAAP students attending the CAAP Summer Career Fair.** Expiration dates on offers made to CAAP students who participate in the CAAP Summer Career Fair depend on the employment start date. To provide students adequate time to consider time-sensitive offers (and allow firms adequate time to schedule interviews), offers for employment scheduled that begin before March 1 of the following year cannot expire during the three week period following the Summer Career Fair. To provide students adequate time to consider offers made during Fall OCI (and allow firms adequate time to schedule interviews), offers for employment that begin on or after March 1 of the following year cannot expire before **5:00 p.m. on the Friday before Thanksgiving** (i.e., the expiration date for Fall OCI offers).

7. **Offers to CAAP Students participating in Fall quarter OCI.** Firms that participate in Fall Quarter on-campus interviews must follow the same rules for CAAP students as they do for senior undergraduates. To provide students adequate time to consider all offers (and allow firms adequate time to schedule interviews), full-time job offers to CAAP students participating fall quarter interviews cannot expire before **5:00 p.m. on the Friday before Thanksgiving**.
D. Firm-sponsored Social Events

Recognizing that our students need adequate time to study, firms are limited to two socials per year; one in the fall quarter and one in either winter or spring.

Participation in activities such as campus career fairs, accounting or CAAP career fairs, Meet-the-Firms Night, Accounting Awards Night, Accounting Association events (Mock Interviews, Resume Critiques, etc.), classroom presentations, Lucas Hall tabling events, club meetings and invited speaker events not focusing on recruiting are not considered on-campus social events.

Firms can hold unlimited office hours off campus. Office Hours can be publicized through the Center for Accounting Research and Education (CARE).

Firms should notify the CARE Administrative Assistant about off-campus office hours and off-campus social events so these activities may be added on the Department calendar and publicized to students.

E. Other firm recruiting guidelines

Once a firm is notified that a student has accepted a full-time offer from another firm, the firm shall not extend an offer to that student or attempt to persuade the student to renege on the previous acceptance.

Firms will respect a student’s decision to accept an offer with another firm. Students who reach out to inform other firms of their decision should not be encouraged or pressured to alter their decision.

The Accounting Department will host a recruiting breakfast each summer to share these rules with recruiters.

F. Reporting deviations from recruiting regulations

Students and recruiting firms observing behaviors inconsistent with these rules should inform one or more of the following people: (1) an accounting Director, (2) the CARE Director, (3) the Accounting Department Chair, (4) the CAAP Director, (5) an Accounting Association officer, or (7 an Accounting / A&IS peer advisor.

The CARE Director will help you deal with students and firms who display behaviors that are inconsistent with the recruiting guidelines (e.g., extended deadlines for expiring offers, reneging previously accepted offers, etc.)
G. Student Responsibilities

1. Responsibilities after signing up to attend firm activities and events. Students who sign up for mock interviews, resume critiques, and externship / internship / full time job interviews must attend the interview or critique. Students who sign up for interviews or critiques but fail to show up must write a letter to the firm and the accounting department describing why he or she did not attend the interview or critique.

2. Students eligible to attend OCI and Meet-The-Firms. Students who have not yet accepted full-time job offers or internship offers from a firm can participate in on-campus interviews (OCI) and Meet-The-Firms (MTF) night.

3. Student responsibilities for declining offers. By the beginning of the Fall quarter, each firm decides how many internship and full-time job offers it wishes to extend during the fall. Once a firm makes an internship offer or a full-time job offer to a student, it necessarily reduces the number of other offers it can make to other students. For this reason, if a student receives an internship offer after participating in winter quarter sophomore interviews and decides that he/she will not accept the offer, the student should notify the firm in writing (by email) that he/she is rejecting the offer as soon as possible after making his/her decision to reject the offer.

By delaying the decision to accept or reject their internship offers, the student may be reducing the likelihood that the firms can extend internship offers to other SCU students participating in Fall OCI.

4. Difference between verbal offers and written offers. Students often receive verbal offers before an offer is received electronically or in writing. Students should wait until they have received the full details of an offer, electronically or in writing, before accepting the offer.

5. Student responsibilities after accepting an offer that would have expired on or after the dates described in Section B. Once a student accepts a job offer from a firm that would have expired on or after the applicable date described in Section B, the student must immediately stop participating in the recruiting process and notify all firms for which the student has either (1) scheduled a future interview, (2) received an outstanding offer or (3) interviewed but has not yet received an offer that he/she has accepted an offer and is no longer available to accept a position at that firm.

6. Exception for students who accept an offer that would have expired before the dates described in Section B. If a student accepts a job offer from a firm that would have expired before the applicable date in Section B, the student is allowed to continue participating in the recruiting process and can later renege the offer on a timely basis. We provide this exception because offer expiration dates that occur before the dates described in Section B do not allow a student sufficient time to consider other opportunities before the date that the internship or full-time position is scheduled to begin.
7. **Receiving another offer after previously accepting an offer from a different firm.** If a student receives an offer from a CPA firm after previously formally accepting an offer from a different CPA firm, the student should decline the second offer. The student should notify the firm that made the second offer that he/she has already accepted an offer and therefore will not accept the new offer. Paragraph 8 of this section (below) describes the consequences of accepting an offer from a CPA firm after previously accepting an offer from a different firm.

8. **Applying for an interview with a CPA firm after accepting an offer from a different firm.** Once a student accepts an internship offer or a full-time job offer from a CPA firm, the student cannot later apply for an interview with a different CPA firm for the same position. This is unprofessional and unfair to the first firm (who could have made an offer to another student) and to the student who could have received the internship or full-time offer from that firm. Students must fulfill their contract with the firm whose offer was accepted. Paragraph 8 of this section (below) describes the consequences of applying for an interview with a CPA firm after previously accepting an offer from a different firm.

9. **Consequences of applying for an interview with a CPA firm or accepting an offer from a CPA firm after previously accepting an offer from a different CPA firm.** If a student accepts an offer from a CPA firm after previously formally accepting an offer from a different CPA firm, the student (a) must forfeit any existing department scholarships, (b) is ineligible for future department scholarships, (c) cannot serve as an officer of the SCU Accounting Association, and (d) cannot participate in accounting association events.
H. Informing Students about recruiting guidelines

Once a student self identifies as an accounting or A&IS major, the department will provide the student with a copy of these guidelines.

Each year, the department chair will review the recruiting regulations with all accounting majors during the spring advising period.

During the spring advising sessions, the department chair will specifically address the issue of diversity programs and inform students of the ethical issues associated with falsely claiming to belong to an under-represented minority. We recognize that we will not be able to present this information to students until their sophomore year.

At the beginning of each summer, the department will send (by email) a copy of the recruiting regulations to each accounting major who will be enrolled at SCU in the fall quarter.