MAC Student Handbook (online format)
Information, Policies, and Resources

Version 27, effective 2/15/2025

Faculty, staff, and students in UNC Kenan-Flagler's Master of Accounting Program enjoy a relationship of mutual respect, open communication, and shared responsibility in the success of the program. Faculty and staff will communicate program expectations, policies, and procedures to the students. The student's role is to become familiar with the program and its policies.

Contents

Section 0: Additions and/or changes to this handbook since the last version

3.5   Degree Requirements

3.6   Transfer Credit and Course Waivers

* sections may have been re-ordered to improve document structure.

Section 1: Organization

1.1   MAC Program Contacts

- UNC Kenan-Flagler Intranet: https://myke.kenan-flagler.unc.edu
- MAC Admitted-Students Site: https://www.kenan-flagler.unc.edu/admitted-students/master-of-accounting-online/
- UNC Kenan-Flagler page: https://www.kenan-flagler.unc.edu/programs/master-of-accounting/
- Faculty Directory: https://www.kenan-flagler.unc.edu/programs/master-of-accounting/academics/our-faculty/
- IT Help Desk (919-962-0792): https://tech.kenan-flagler.unc.edu/
- Connect Carolina: https://connectcarolina.unc.edu

Staff

Associate Dean
Courtney Knoll, Ph.D.
Courtney_Knoll@kenan-flagler.unc.edu

Assistant Dean
Jessica Brinker
Jessica_Brinker@kenan-flagler.unc.edu

Director, Academics & Operations
Brian Papajcik
Brian_Papajcik@kenan-flagler.unc.edu

Senior Associate Director of Academics
Paige Dobes, Ph.D.
Paige_Dobes@kenan-flagler.unc.edu

Director, Career Services
Shannon Keith
Shannon_Keith@kenan-flagler.unc.edu

Student Success Coordinator
Hannah Doochin
Hannah_Doochin@kenan-flagler.unc.edu

Student Success Coordinator
Mary Caroline Sharpe
MaryCaroline_Sharpe@kenan-flagler.unc.edu

Assistant Director, Academics / Registrar
Richard Hardy
Richard_Hardy@kenan-flagler.unc.edu

Assistant Director, Career Services
Corinne Nield
Corinne_Nield@kenan-flagler.unc.edu

Assistant Director, Student Engagement
VACANT

Assistant Director, Operations and Special Events
Whitney Corbett
Whitney_Corbett@kenan-flagler.unc.edu

Assistant Director, Scholarships and Student Aid
Anna Kerns
Anna_Kerns@kenan-flagler.unc.edu

Veterans Affairs Specialist
Karsen Spain
Karsen_Spain@kenan-flagler.unc.edu

1.2   Mission Statement

The mission of the Master of Accounting Program is to provide a rigorous program of study in the discipline of accountancy which prepares individuals for successful careers, and ultimately roles of leadership, in the accounting profession. We cultivate future leaders by developing both an understanding of the theoretical aspects of accounting and an ability to apply underlying accounting theory to practical business transactions. Further, in accomplishing these goals, our mission is to maintain the national recognition we have achieved among both our academic peers and our professional constituents as a top-level provider of graduate accounting education.

1.3   Kenan-Flagler Business School Core Values

We foster learning as a lifelong journey by creating and delivering rigorous, relevant thought leadership, and building a community committed to our shared values.

The strength of the UNC Kenan-Flagler MAC degree comes from a school culture in which members live the business school's core values of **Integrity, Inclusion, Innovation, and Impact**.

INTEGRITY: Integrity is the foundation for our individual and organizational success. Every member of our community must work to be honest, fair, reliable, and trustworthy; reject dishonest and unethical behavior; treat others respectfully and professionally; and take responsibility for their actions as both leaders and team members. Doing the right thing unites us as a community.

INCLUSION: Every individual should have the same access to opportunities, be treated equitably and feel valued. Our community celebrates diversity as a source of strength and welcomes different backgrounds, opinions and experiences. We welcome new ideas and perspectives along with vigorous debate to learn from each other. As we develop a better understanding and appreciation of our differences, we can reach our full potential as individuals and as a community.

INNOVATION: A spirit of innovation has been part of the Kenan-Flagler Business School since its founding in 1919 and sets the stage for our future success. Not content with the status quo, our commitment to excellence leads to innovative methods in teaching and creating knowledge in our research. We take risks – to learn, change and grow – and embrace new ideas. If we fail, we learn and move on. When we succeed, we celebrate and move forward, asking what is next, what is better and what we can learn.

IMPACT: With our work, we create change. We are stewards of an institution that has affected, and will affect, many lives. As we develop leaders in business and create new knowledge, we have the responsibility and the obligation to have a positive impact on our society through our actions.

The students of the MAC Program will determine how they demonstrate these core values and the legacy they leave.

1.4　UNC Kenan-Flagler Business School's Mission

Our mission is to build and inspire leaders who make the world a better place. We will be a leading global professional school of business. Our research will influence business leaders, academics, and policy makers. Our graduates will be known for their effective and principled leadership and technical and managerial skills. We will be a workplace of choice for faculty, staff, and students; a valued member of the UNC community; and a contributor to the welfare of North Carolina and the world beyond its borders.

1.5　Branding

We're happy you've selected The University of North Carolina's Kenan-Flagler Business School for your Accounting education and look forward to helping you build a life-long relationship with the UNC community. As a student, you play an important role in brand ambassadorship. UNC Kenan-Flagler's brand identity depends heavily on naming consistency. Below are some guidelines to help you preserve the brand identity of the business school.

Formal first use:
The University of North Carolina's Kenan-Flagler Business School

On your resume:
UNIVERSITY OF NORTH CAROLINA, Kenan-Flagler Business School – Chapel Hill, NC
Month 20XX   Master of Accounting (MAC)

Informal:
UNC Kenan-Flagler (as opposed to "KFBS", "Carolina", "UNC Business" or "Chapel Hill")

To help us promote the brand identity of the business school, please:

1. Help others follow brand standards
2. Create your e-mail signature using the template featured below:

FirstName LastName ▪ MAC Class of XXXX ▪ UNC's Kenan-Flagler Business School 919.555.1234 ▪ first_last@unc.edu ▪ https://www.linkedin.com/in/YOURLinkedInURL

Section 2: Student Policies

2.1 Matriculation

There is a marked separation in the time between acceptance and matriculation into the MAC Program. During this period, students often interact with University faculty and staff members and may be participating in MAC Program sponsored events. This policy reflects the period after acceptance and before matriculation. Admitted students must notify us immediately should an incident related to any of these events occur. All admitted students are required to:

- Maintain a strong level of academic performance (equal to or above the level of performance that existed at the time of MAC admission offer).
- Conduct him/herself in a highly professional and ethical manner in every aspect of the admissions process and structured-recruiting process. This includes all interactions with the internal and external constituents of the MAC Program.
- Know and comply with all MAC Program and University policies and all course rules and requirements.
- Promptly notify the MAC Program in writing of any criminal charge, any disposition of a criminal charge, or any school, college, or university disciplinary action, or any type of military discharge other than an honorable discharge that occurs at any time after submission of the responses to the campus safety questions (including both prior to matriculation and during enrollment as a student in the MAC Program). Failure to provide notification will be grounds to deny or withdraw admission or will be grounds for dismissal after enrollment.
- Provide all official undergraduate and graduate transcripts for any attended institution; including bachelor's degree conferred status, prior to the first day of a credit-bearing course

Failure by an admitted student to comply with any of the conditions listed above may result in the denial or revocation of admission and/or may constitute a violation of the Student Code of Conduct.

2.2 The Student Code of Conduct

The University of North Carolina at Chapel Hill is committed to fostering a community where intellectual honesty and personal integrity are highly valued; individuals are trusted, respected, and fairly treated; and there is consistent accountability for conduct that affects the safety and welfare of the University and its members. The activities of students, inside and outside the classroom, impact the educational process and learning environment. Academic as well as non-academic conduct are, therefore, areas of appropriate concern and regulation by the University. This Student Code of Conduct embraces the ideals of academic honesty, personal integrity, and responsible citizenship that are essential to the University community. Visit the University Policies website to read the complete Student Code of Conduct.

A. The Student Code of Conduct and the MAC Program

UNC Kenan-Flagler is not only a collection of faculty members, staff members, and students; it is a community of colleagues striving for academic and professional excellence. The Student Code of Conduct describes the minimum standards of conduct that each member of the community should expect from one another.

Violations of those minimum standards will be addressed and, where appropriate, sanctions will be imposed; however, UNC Kenan-Flagler community members are held to an even higher standard of maintaining mutual respect and care for each other. Kenan-Flagler students are responsible for the following:

- To understand what type of collaboration is allowed. Be sure you have the instructor clarify the extent to which your study group can collaborate on individual papers, cases, briefs, exams, presentations, etc. Do not use a former student's case notes or work of any kind, as such action may result in dismissal.
- To understand each instructor's individual rules regarding assignments. Seek clarification if you are not certain about what is allowed and what is not. In the absence of clear guidelines regarding an assignment,

presentation, examination, or other academic submission, students are expected to seek all necessary clarification from the instructor.

- To understand if past exams may be used to study. Instructors may provide students with exams they have given in the past. Ask the instructor if it is permissible to study from a previous exam if you obtain one not provided by the instructor.
- To maintain professional conduct and communications during all activities related to classes, events and interactions with fellow students, instructors, administration and recruiters.
- To avoid disrupting the learning or classroom environment for other students or the instructor.

Violation of any of these policies related to conduct may also result in the student being ineligible to continue in the MAC Program. Academic integrity is at the heart of Carolina and we all are responsible for upholding the ideals of honor and integrity. Student Conduct is responsible for adjudicating any suspected violations of the Student Code of Conduct and all suspected instances of academic dishonesty will be referred to Student Conduct. Information, including your responsibilities as a student, is outlined in the Student Code of Conduct and accompanying Student Conduct Procedures. Your full participation and observance of the Student Code are expected.

You are not permitted to upload any content from this course to the web in any form, including but not limited to Chegg, Course Hero, Coursera, Google Drive, etc. If you post my course content, you may be violating my intellectual property rights. If you post your own work from this course, you are allowing sites to profit from your intellectual property. In utilizing web sources to upload or download course content, you risk violating the University's Student Code of Conduct.

2.3   University Policy on Prohibited Discrimination and Harassment, including Sexual Misconduct

This Policy prohibits all forms of discrimination and harassment based on protected status. Acts of discrimination, harassment, interpersonal (relationship) violence, sexual violence, sexual exploitation, stalking, and related retaliation are prohibited at UNC-Chapel Hill. If you have experienced these types of conduct, you are encouraged to report the incident and seek resources on campus or in the community. Please contact the Director of Title IX Compliance / Title IX Coordinator (Elizabeth Hall, cehall@email.unc.edu), Report and Response Coordinators (reportandresponse@unc.edu), Counseling and Psychological Services (CAPs) (confidential) in Campus Health Services at (919) 966-3658, or the Gender Violence Services Coordinators (confidential) (gvsc@unc.edu) to discuss your specific needs. Additional resources are available at http://safe.unc.edu.

2.4   University Alcohol Policy

The Alcohol Policy of The University of North Carolina at Chapel Hill ("Policy") is designed to support the larger mission of the University and to promote the values of honor and integrity, personal responsibility, dynamic learning, and community engagement. Through incorporation of a public health perspective, this Policy strives to cultivate an educational environment that encourages healthy and responsible behaviors, fosters academic and personal success, supports student retention, and promotes the safety and well- being of all members of the University community. This Policy also seeks to foster a campus culture in which all members of the University community have a meaningful awareness of this Policy and of the resources available to address alcohol misuse. The University Alcohol Policy and resources for those experiencing issues with alcohol abuse can be accessed at http://alcohol.unc.edu/.

2.5   Additional Responsibilities Related to Kenan-Flagler Relationships

UNC Kenan-Flagler's continued success depends a great deal on its alumni and the friends and benefactors it has cultivated. Some of these individuals represent long-standing relationships that have been carefully nurtured with ongoing contacts and are integrated into a long-term strategy for the school. Primary responsibility for implementing this strategy lies with the Development Office. Please refrain from contacting UNC Kenan-Flagler friends or benefactors on behalf of the school, its programs, or clubs without the express written permission of the Associate Dean of Advancement.

2.6   Professionalism

UNC Kenan-Flagler employs faculty and staff members who accept and are willing to implement the mission, philosophy, and policies of UNC Kenan-Flagler. A central objective for faculty and staff members is to provide services that directly benefit students.

To successfully partner with the student body, the Program's faculty and staff members expect students to behave professionally.

Regarding attire, students should dress appropriately to the setting. As a representative of UNC Kenan-Flagler and the MAC Program, students are expected to dress in a professional manner when attending program events, academic competitions, and career-related functions in Chapel Hill or other locations.

If a student is unclear about what is considered professional behavior or appropriate attire, then the MAC Program staff can provide guidance and direction.

2.7   Free Speech and Free Expression within The University of North Carolina

As the nation's first public university, the University of North Carolina affirms its long-standing commitment to free speech and free expression for its students, faculty members, staff employees, and visitors under the First Amendment of the U.S. Constitution and Article 1, Section 14 of the North Carolina Constitution. The University and its constituent institutions protect and promote these freedoms, consistent with First Amendment jurisprudence.

The University's mission includes the transmission and advancement of knowledge and understanding, the pursuit of which is dependent upon the ability of our faculty and students to remain free to inquire, to study and to evaluate, to gain new maturity and understanding. The University supports and encourages freedom of inquiry for faculty members and students, to the end that they may responsibly pursue these goals through teaching, learning, research, discussion, and publication, free from internal or external restraints that would unreasonably restrict their academic endeavors. The University has explicitly stated that faculty and students of the University share the responsibility for maintaining an environment in which academic freedom flourishes and in which the rights of each member of the academic community are respected. Academic freedom has indeed been acknowledged by the Supreme Court as "of transcendent value to all of us" and "a special concern of the First Amendment, which does not tolerate laws that cast a pall of orthodoxy over the classroom." Through its policies, the University has expressly established that no employment decision or academic decision shall be based on the exercise of these constitutional rights.

The full language of this policy may be found at:
http://www.northcarolina.edu/apps/policy/index.php?pg=dl&id=19766&format=pdf&inline=1

2.8   Student's Right to Privacy (FERPA)

Under the federal Family Educational Rights and Privacy Act (FERPA), students have the right to inspect and review their education records at the University of North Carolina and the right to request amendment of those records if they are inaccurate, misleading, or otherwise in violation of the student's privacy rights. Students also have the right to file a complaint with the U. S. Department of Education alleging that the University has not complied with FERPA.

To inspect your education records, students should file a written request with the individual who has custody of the records one wishes to inspect (University Registrar, Academic Dean, etc.). To request amendment, a student should discuss his or her request informally with the records custodian. If s/he does not agree to amend them, s/he will notify the student of his or her appeal rights.

In accordance with FERPA, the University, in most cases, will not release personally identifiable information from the student's education records without the student's prior written consent. Examples of exceptions to

FERPA are:

1. The University will release information without the student's prior consent to teachers, officials and employees of UNC who have a legitimate educational interest in the information. A school official has a "legitimate educational interest" if it is in the educational interest of the student in question for the official to have the information, or if it is necessary or desirable for the official to obtain the information in order to carry out his or her official duties or to implement the policies of the University of North Carolina.

2. If a student is enrolled simultaneously at UNC and another school or school system, or if the student is seeking or intends to enroll in another school or school system, the University will forward the student's education records to officials of the other school or school system, upon request, without notice to the student.

3. If the University takes disciplinary action against the student for conduct that posed a significant risk to the student's safety or well-being or that of other students or members of the University community, the University may disclose information about that disciplinary action to officials of other schools, which have a legitimate educational interest in the student's behavior. That disclosure will also be made without notice to the student.

Other exceptions to the rule are explained in the University's FERPA policy. The FERPA policy and federal FERPA regulations are also available online. The Office of the University Registrar will release "directory information" without prior student written consent unless the student has notified the Office to restrict the release of directory information.

Students who do not wish to have any or all directory information made public without their prior consent must follow the procedures of the Office of the University Registrar for requesting a FERPA privacy flag on their record, which will prevent the public release of the student's directory information. Students should contact the Office of the University Registrar for further instructions at Registrar@unc.edu.

Directory information is defined as a student's:
- Name
- Address (local and grade-billing [permanent]addresses)
- Person Identification Number (PID) Date and place of birth
- County, state, and/or U.S. territory from which the student originally enrolled (if a student enrolled from a foreign country, this is not directory information)
- Major field of study
- Class (junior, senior, etc.)
- Enrollment status (full-time, half-time, part-time)
- Participation in officially recognized activities and sports
- Weight and height of members of athletic teams
- Dates of attendance
- Degrees and awards received
- Most recent previous educational agency or institution attended

Instructors will have access to your campus email address through electronic class rolls regardless of set restrictions.

Academic and administrative officers on campus with a "legitimate educational interest" may receive all student data, including mailing labels, regardless of set restrictions.

A. Release of Career-Related Information

After the completion of the Structured Recruiting process and/or the completion of the MAC program, you will be asked to participate in an employment survey, to gather employment data used for our annual employment report, published on our website and used in various admissions related materials. All

information is reported aggregated and no individual student's personal employment information shall be shared. Additionally, on occasion, the MAC Program may be asked to provide employment-related information to employers. The UNC MAC program may confirm a student's status in the MAC program (ex: enrolled, not enrolled), but no other information may be shared without a student's consent.

If a student did not obtain a position through the structured recruiting process, we will produce a resume book to communicate employment-related information to employers. Students must elect to be a part of this and will not be included without consent. These communications may include:

- Résumé
- Employment status (employed/still seeking/not seeking)
- Visa status (eligibility for employment in the U.S. requires sponsorship)
- Other career-related information

2.9   Additional University Policies

University Policies and Procedures can be found online at the University Policies website.

The following are selected Policies and Procedures that may be of immediate interest for students.

- Copyright Policy
- Family Educational Rights and Privacy Act (FERPA)
- Illegal Drug Policy
- Improper Relationships between Students and Employees
- Policy Statement on Non-Discrimination

2.10   The Learning Environment: Considerations

The educational mission of UNC Kenan-Flagler is to prepare future business leaders. The ability and willingness to learn reside in the individual, but very high levels of learning can be achieved only if all members of the UNC Kenan-Flagler community understand and respect their mutual obligations. Each of us defines the quality of this learning environment through our daily actions and choices.

The learning environment extends beyond the classroom to the myriad interactions among students, faculty and staff. Though this text focuses on the classroom, many of the issues discussed below apply to the working relationships of the larger community of executives, staff and faculty.

Four considerations shape our perspective of the ideal learning environment:

Respect for the Individual
- We have a deep respect for the individuality of each student and faculty member. Everyone brings a different and valuable perspective to the classroom environment.
- Likewise, faculty members can each decide what they will teach and how. There is no official UNC Kenan-Flagler pedagogy for the classroom. Faculty members are encouraged to tap into their own individual talents and experiences. We believe MAC students preparing for significant accounting careers benefit from exposure to different learning approaches.

The Online Classroom as a Place of Learning
- Online classrooms at UNC Kenan-Flagler are places for learning rather than teaching. Learning is not a spectator sport; powerful learning experiences require the commitment of both professors and students. The chief mission of the faculty is to formulate, organize and communicate knowledge.
- The role of students is to participate actively in the learning process, rather than consume knowledge passively.
- All students must have completed the asynchronous materials and assignments before the online classroom sessions. To do otherwise is disrespectful to the instructor and other students by being an unprepared and unengaged spectator. Instructors reserve the right to limit online sessions to those students who have

completed the asynchronous materials.

Personal Integrity
- Both faculty and students are subject to the highest standards of personal integrity in their interactions with UNC Kenan-Flagler colleagues and with external constituencies.
- Intellectual integrity is at the heart of the academic process. Dishonesty threatens its survival. We expect all students to adhere scrupulously to the established standards of scholarship.
- Equally destructive to the academic process is intolerance of other people's ideas, analyses and perspectives.

Continuous Improvement
- We are committed to continuous improvement of all aspects of the UNC Kenan-Flagler learning environment.
- Faculty members are encouraged to view the classroom as a laboratory for the testing of cutting- edge, evolving knowledge and techniques. We prefer the continuous refinement of important and innovative ideas to the flawless presentation of outdated material.
- Consistent with UNC Kenan-Flagler's traditions, a commitment to continuous improvement necessarily requires the measurement of the key elements in the learning environment, the wide dissemination of the results throughout the institution, and the tracking of progress through time.
- You will complete course evaluations. The results of the evaluations are discussed with the individual faculty member after he or she has completed the grading of all assignments and examinations and submitted final grades.

2.11   The Learning Environment: Shared Expectations

Excellence in a learning environment is attainable only if faculty and students adhere to the ideals described above. Outlined below is a set of specific expectations - for both students and faculty - that flow directly from those ideals.

These mutual expectations are neither trivial nor obvious. They are not trivial because all of us must consistently attend to details and align attitudes with behavior to achieve excellence in the learning environment. They are not obvious because of the diversity of cultures and prior experiences among the faculty and students.

<u>Expectations for Students</u>

Students will treat their online and in person classroom obligations as they would treat any serious professional engagement. Specifically, this includes:

Preparing thoroughly for each session by carefully working through the asynchronous materials and completing all required assignments in advance of the online sessions

Arriving promptly and remaining until the end of each class meeting, except in unusual circumstances

Participating fully and constructively in all classroom activities and discussions

Being courteous and respectful to all involved in the class session. Communicating in a manner that respects, and is sensitive to, cultural, racial, sexual and other individual differences in the UNC Kenan-Flagler community

Adhering to deadlines established by the instructor

Providing constructive feedback to faculty members regarding their performance. MAC students should be as objective in their comments about instructors as they expect instructors to be in their evaluations of students

<u>Expectations for Faculty</u>

Faculty will treat their online and in person classroom obligations as they would treat any serious professional engagement. Specifically, this includes:

Preparing thoroughly for class

Starting each class session punctually and, except under unusual circumstances, adhering to the established schedule for classes and exams

Providing sufficient information and materials to enable students to prepare adequately for class

Being courteous and respectful to all involved in the class sessions. Communicating in a manner that respects, and is sensitive to, cultural, racial, sexual and other individual differences in the UNC Kenan-Flagler community

Supplying timely information about student performance on projects, assignments, and examinations

Providing constructive feedback to students concerning their performance. Faculty should be as objective in their feedback to students as they expect students to be in their evaluation of faculty

2.12   Class Decorum

We strive to provide the most favorable classroom learning environments possible for all our students. Every student plays a key role in ensuring a favorable learning environment, free from distractions, by eliminating ringing phones, interruptions, typing and other background noises that can disrupt the class. If you need to have a cell phone in class, please turn the ringer off or place it on vibrate or silent mode prior to class. Likewise, surfing the web during class is disrespectful toward the professor and the other students and strictly forbidden. Also, please refrain from leaving your computer or exiting the online classroom while class is in session, as this will disrupt the flow of the session. If you anticipate the possibility of needing to leave class early due to ongoing circumstances (i.e., a family member is significantly ill, possible birth of a child), contact your instructor beforehand to alert them of your possible exit.

Section 3: Academic Information

3.1   Academic Calendar

The MAC (online) academic week begins Sunday and ends Saturday. Each new ten-week term typically begins on the first Sunday of the month when the term starts (January, April, July, and October). Consult with the Program Registrar regarding specific program dates.

Because the MAC Program enrolls students from many countries and religious backgrounds, it is impossible to organize the MAC Program calendar to meet the religious and national holidays of each student. As a result, you may find that a class is scheduled during a holiday observed by your religion or native country. If you must miss a class for an important holiday, please let the staff and professor know well in advance so we can consider alternatives with you.

3.2   Class Attendance Policy

Regular class attendance is a student obligation. Students are responsible for all their work, including assessments, tests and written work, and for all class meetings. If a course instructor chooses to take attendance and sees that a student misses three or more consecutive class meetings or misses more classes than the course instructor thinks advisable, the instructor may report the facts to the student's advisor or academic dean.

No right or privilege exists that permits a student to be absent from any class meetings, except for these University Approved Absences:

1. Authorized University activities;
2. Disability/religious observance/pregnancy, as required by law and approved by Accessibility Resources and Service and/or the Equal Opportunity and Compliance Office (EOC);
3. Significant health condition and/or personal/family emergency as approved by the Office of the Dean of Students, Gender Violence Service Coordinators and/or the Equal Opportunity and Compliance Office.

Instructors work with students in meeting attendance needs that do not fall within University Approved Absences. In situations when an absence is not University Approved (e.g., due to a minor illness, job interview, or club activity), instructors determine their own approach to missed classes and make-up assessments and assignments.

The University's policy regarding University Approved Absences as well as the instructor's course-level policies are communicated to students via the instructor's course syllabus on the first day of class.

Students are encouraged to communicate early and often with their instructors and are reminded that they are bound by the Student Code of Conduct always to be honest in making a request for a University Approved Absence. All students with University Approved Absences will be treated fairly and equitably, regardless of the reason for the absence. Instructors will provide reasonable alternatives that permit course objectives and learning outcomes to be met.

The full University Approved Absence policy can be accessed at http://catalog.unc.edu/policies-procedures/attendance-grading-examination/.

When students are unable, for reasons beyond their control, to take an exam at the scheduled time, including the final examination, they can be excused by the Senior Associate Director of Academics. An absence may be excused for severe health problems, for serious personal or family issues, for religious observances required by the student's faith, or for a scheduling conflict involving multiple examinations. In cases of illness, personal or family emergency, or religious observance, additional documentation may be required.

3.3   Dropping, Adding, and Auditing Courses

Course registration occurs quarterly. Students register themselves for classes using the registration portal available through the Kenan-Flagler Intranet.

At the end of the quarterly registration cycle, students lose access to manually adjust their course registration. At that time, any registration adjustments must be facilitated through the Registrar. Registration information is given to students via email about one week before registration.

If you drop a course after registration closes (4 weeks prior to the start of the term), there will be a fee assessed for each course dropped (see 4.1 D for billing refund policy). No courses can be added after the first class meeting without instructor approval.

10 Week Courses

Students may drop a 10-week course from their schedule during Weeks 1 and 2 of the course. Students will receive a refund of tuition for the dropped course based on the general Withdrawal Schedule referenced in Section 4.1. Students will not be permitted to drop a course after Week 2 of the course.

5 Week Courses

Students may drop a 5-week course from their schedule only until the end of Week 1 of the course. Students will receive a refund of tuition for the dropped course based on the general Withdrawal Schedule referenced in Section 4.1.

Students in their first term of the program who are taking courses in addition to those required of first term students may drop any additional 10-week classes until the end of Week 3 of the course. Any additional 5-week courses may be dropped until the end of Week 2 of the course. Students will receive a refund of tuition for the dropped course based on the general Withdrawal Schedule referenced in Section 4.1.

In the case of rare circumstances that are out of a student's control, a student may make a formal request for a Late Drop in writing to the Associate Dean. Documentation of extenuating circumstance is required. Examples of circumstances that may be eligible for a late drop include mid-term military deployment or severe illness where a doctor deems a student unfit to attend class. In cases where a late drop is approved, standard drop penalties will apply (see Section 4.1).

Because full class participation is vital to the MAC Program, students are not allowed to audit courses. There will be deliverables for each course you take.

3.4   Requests for Credit Overload

MAC students can take no more than 14 credit hours per term. Students must receive approval from the Associate Dean to take additional credit hours in any given term.

Students who wish to be considered for a credit overload should send a brief paragraph to the MAC Program Registrar explaining why they are seeking an overload for the upcoming term and how they plan to manage the additional coursework. The written request should be submitted to the Registrar at least one month before the term starts. Please note that submission of a written request does not guarantee the request will be granted. Credit overloads are granted on a case-by-case basis.

3.5   Degree Requirements

A. Traditional Pathway

Students pursuing a Master of Accounting degree through the Traditional Pathway will need to complete **48 credit hours, including approved transfer credits.** Starting with the July 2024 term, the 48 credit hours consist of 36 core credit hours (including the Leadership Immersion), and 12 credit hours of electives. Students starting the MAC Program before June 2024 must complete 34 credit hours of core coursework and 14 credit hours of electives. Students must complete all required credit hours within 36 months of starting the program. Core and concentration courses may not be substituted or waived except as allowed by the Transfer Credit and Course Waiver Policy.

Core Course List		
Course Number	**Course Name**	**Credit Hours**
MAC 776	Leadership: Ethics, Professionalism and Team Building in Today's Diverse Business Environment	1
MAC 716	Accounting Systems Essentials*	2
MAC 707	Advanced Spreadsheet Modeling	2
MAC 710	Intermediate Financial Reporting I*	2
MAC 854	Data Analytics for Accountants	2
MAC 718	Introductory Finance	4
MAC 711A	Intermediate Financial Reporting II*	2
MAC 711B	Intermediate Financial Reporting III*	2
MAC 775	Professional Communication for Accountants	2
MAC 730	Auditing and Assurance Services*	4
MAC 745	Federal Income Tax*	4
MAC 712A	Advanced Financial Reporting I*	2
MAC 712B	Advanced Financial Reporting II*	2
MAC 720	Managerial Accounting*	2
MAC 778	Applications of Financial Reporting*	1
MAC 888	Strategic Cost Accounting* (core requirement starting June 2024)	2

If a student receives transfer credit, they must ensure that they complete a minimum of 20 accounting-focused credit hours to complete their degree. Courses marked with a * in this handbook count towards those 20 credit hours. The MAC Program registrar maintains a list of courses that fulfill this requirement.

All students must attend MAC Orientation, be registered for MAC 776 Leadership: Ethics, Professionalism and Team Building in Today's Diverse Business Environment and attend the Leadership Immersion at the start of their program.

Students must take MAC 716 Accounting Systems Essentials and MAC 710 Financial Reporting A during their first term. Students should complete an Academic Plan to determine their course of study. Information regarding course prerequisites is available during onboarding.

B. Advanced Standing Pathway

Beginning in the July 2025 term, students pursuing a Master of Accounting degree through the online format's Advanced Standing Pathway will need to complete **30 credit hours.**

Students must complete all required credit hours within 24 months of starting the program. Core and concentration courses may not be substituted or waived except as allowed by the Transfer Credit and Course Waiver Policy.

Core Course List		
Course Number	**Course Name**	**Credit Hours**
MAC 776	Leadership: Ethics, Professionalism and Team Building in Today's Diverse Business Environment	1
MAC 707	Advanced Spreadsheet Modeling	2
MAC 710	Intermediate Financial Reporting 1*	2
MAC 711A	Intermediate Financial Reporting 2*	2
MAC 711B	Intermediate Financial Reporting 3*	2
MAC 712A	Advanced Financial Reporting 1*	2
MAC 712B	Advanced Financial Reporting 2*	2
MAC 854	Data Analytics for Accountants	2
MAC 775	Professional Communication for Accountants	2
MAC 778	Applications of Financial Reporting*	1

Students must ensure that they complete a minimum of 20 accounting-focused credit hours to complete their degree. The MAC Program registrar maintains a list of courses that fulfill this requirement.

All students must attend MAC Orientation, be registered for MAC 776 Leadership: Ethics, Professionalism and Team Building in Today's Diverse Business Environment and attend the Leadership Immersion at the start of their program.

Students must take MAC 710 Financial Reporting A during their first term. Students should complete an Academic Plan to determine their course of study. Information regarding course prerequisites is available during onboarding.

C. Concentrations

MAC students may focus their elective courses to complete one or more concentrations: Audit, Financial Analysis & Reporting, and/or Tax. Each concentration consists of 8 credit hours of coursework. Students may complete more than one concentration. All concentration courses count towards the required accounting-focused credit hours.

Tax*	Audit*	Financial Analysis & Reporting*
International Tax	Advanced Audit	Financial Statement Analysis & Valuation
Taxes and Business Strategy	Applied Audit	Taxes and Business Strategy
Taxation of Flow-Through Entities & Partnerships	Interpreting Financial Reports & Disclosures	Interpreting Financial Reports & Disclosures
Tax Research	Accounting for Mergers & Acquisitions	Accounting for Mergers & Acquisitions

D. Dual Enrollment

MAC Online students are not permitted to enroll in other accredited degree programs, whether online, part-time, or residential, either at UNC Chapel Hill or at a different institution. Exceptions to this policy must be approved prior to admission by the Assistant Dean of the MAC Program and Director or Dean of the second program.

E. On-Campus Classes

Interested students can contact the Registrar for approval to take up to 8 credit hours of on-campus MAC classes over their time in the online MAC Program, subject to on-campus course offerings and seat availability.

3.6   Transfer Credit and Course Waivers

Students pursuing a MAC degree on the Traditional Pathway may submit previous coursework for transfer course credit or a waiver of degree requirements. Students on the Advanced Standing Pathway may only waive MAC 707 Advanced Spreadsheet Modeling by assessment.

Definitions

Transfer: Student must show a transcript with course credit. The credit posts on the UNC transcript as TR credit for the same number credits shown in previous coursework but no more than we grant for the equivalent course.

Waiver: Student is allowed to bypass a specific course in the MAC curriculum but must make up the credits elsewhere.

Students may transfer in up to 14 credit hours towards the following Master of Accounting courses:
- MAC 707 Advanced Spreadsheet Modeling (2 credit hours)
- MAC 718 Introductory Finance (4 credit hours)
- MAC 720 Managerial Accounting (2 credit hours)
- MAC 730 Auditing and Assurance Services (4 credit hours)
- MAC 745 Federal Income Tax (4 credit hours)
- MAC 888 Strategic Cost Accounting (2 credit hours)

Submitted courses must have been completed within the past five years with a grade of B or better from a regionally accredited institution. Courses from international institutions must be AACSB-accredited. Courses completed more than five years ago may be considered if a student has significant, recent, and direct professional experience with the material.

Transfer credit hours are only applied to the specific courses listed above. Surplus credit hours cannot be applied to additional courses. Courses that fulfill the content requirement but not the full credit hour requirement will result in students making up those credit hours with additional courses.

Additional details regarding transfer credit and course waivers can be found in the Transfer Credit Policy.

3.7   Course Evaluations

At the end of each course, you will be asked to complete a course evaluation. The evaluation will be administered online and is open for a limited number of days after the final day of the course. In the days prior to the course's final sessions, you will receive an email from your MAC Program Registrar providing instructions on how to complete the evaluation. The link to the online course evaluations will become active during a limited window outlined in that email and will close prior to the start of the course's final exam. Once a course evaluation link is closed for feedback, it will not be reopened for students who have missed the window in which to submit their feedback.

Professors will receive the results of their course evaluations only after they submit final course grades to the MAC Program. Your feedback is extremely valuable for constantly improving the program. These suggestions guide course development and revisions, program enhancements, course availability and registration, coaching, teaching and feedback. Please take time to complete the evaluations.

3.8   Personal and Academic Difficulties

Your success as a student is important to us. If you experience a personal or work crisis, such as job loss, family deaths, illness or other unforeseen situations, especially that could affect your academic performance, let us know, whether by contacting your Student Success Coordinator, the program office, or your faculty.

When you need help in a class, your team can be your first resource. Each team member brings particular skills and expertise. The same team member who helps you with finance now may need your help with tax or auditing later in the program. Recognize, however, that help from team members should not substitute your best efforts to master the material on your own. Also, remember that the UNC Student Code of Conduct is always in effect.

You may also request assistance from your instructors. If other students also need help, your instructor may schedule a review session. For information on other campus resources, please see Section 6, "Resources," below.

3.9   Leaves of Absence

Students must receive permission from the MAC Program Associate Dean to be granted a leave of absence. Students should start the process as soon as they know a leave of absence will be necessary. Students will only be granted a leave of absence for one term at a time, with limited exceptions.

Students may take no more than four terms leave of absence during their time in the program. A student who takes a leave of absence is still required to complete the program requirements within time limit for their degree pathway (Traditional or Advanced Standing). Students s h o u l d   work with their Student Success Coordinator to update their academic plan accordingly.

If a request for a leave of absence is approved, the student will receive documentation from the program office that includes an approval letter, dates and deadlines, financial aid information, and tuition responsibilities. During a leave of absence period, students will have restrictions to their access to some career services related resources, including appointments, attending employer events sponsored by the MAC program, and participation in the Structured Recruiting process. Please view section 6.3 Career

Services for more information on this.

3.10   Withdrawal from the Program

Circumstances may arise that lead you to consider withdrawing from the program. If you wish to postpone the completion of your MAC degree or drop all your courses after a term has begun, you must officially withdraw from the program. Requests to withdraw must be submitted in writing to the MAC Program.

Withdrawals from a term are permitted only through the last day of Week 7 of the term. You can still elect to withdraw from the MAC Program after Week 7, but final grades will still be recorded for that term and the withdrawal will commence at the beginning of the next term.

If you withdraw from a term and you wish to pursue your degree at some future date, you will be considered a new applicant and will be expected to follow the regular admissions process. Please note that a withdrawal means one is not considered an actively enrolled student and therefore will not have access to benefits afforded to enrolled students including financial aid and MAC career services.

If you decide to reapply after withdrawing from the program, you must complete a new application (and materials) and receive another offer of admission into the program to be formally reinstated. All previous MAC Program grades will still apply to your current academic record and count towards your eligibility requirements. If you successfully completed the MAC 776 course, you may still need to attend another Orientation and Leadership Immersion depending on changes to the program since your withdrawal.

Because course schedules may change from year to year, the courses you need could be offered during times different from those in your original program. If you are readmitted, you will be expected to repeat any courses that you did not complete in previous years and any courses that may have been added to the core curriculum or that the MAC Program Office deems appropriate for completing the remainder of the requirements.

3.11 Grading and Appeals

A. Grades

Grading at the graduate level is intended to offer feedback to students on their performance in each course. Faculty are encouraged to specify course requirements and grading expectations for students in their syllabi. Students enrolled in courses numbered 400 and above must receive one of the following grades.

High Pass (H) - Clear Excellence
Pass (P) - Entirely Satisfactory Graduate Work
Low Pass (L) - Inadequate Graduate Work
Fail (F) - Unacceptable Graduate Work

Please consult the syllabus for each course to learn more about how student work is graded.

A grade of Incomplete (IN) may be assigned by a course instructor when exceptional circumstances warrant granting the student additional time to complete the course. The instructor may set the maximum allowable period for completing the course work, but in no case will this extension exceed six months. If the time allowed is to be less than six months, this information should be transmitted in writing to the student. If the Incomplete grade is not replaced with a permanent grade by the last day of classes for the same term six months later, the Incomplete will revert to a Fail grade.

B. Grade Reports

Grades are always available in your ConnectCarolina Student Center (connectcarolina.unc.edu). Additionally, a grade report can be produced for you upon notifying the MAC Program Registrar. Grade reports contain your grade and the number of credit hours for the course. MAC students are expected to perform in the Pass range or better. If you have any questions or concerns about your grade, please consult the faculty member who assigned it. Always keep a copy of your papers and exams until you receive a grade. Details for ordering transcripts are provided later in this section.

C. Documentation for Tuition Reimbursement

If you are required to submit grades for employer reimbursement and require documentation other than what is available in ConnectCarolina, please contact the MAC Registrar.

D. Appealing a Course Grade

Before filing an appeal to change a grade, the student must first address his or her concerns with the professor who assigned the grade. Should the professor detect an arithmetic or clerical error, he/she will initiate a Change-of-Grade Form for the Dean's approval. A professor may not re-grade a student's entire body of work in the course or allow for additional work performed by the student as part of a grade appeal. Students may request that a professor review their performance on an individual assignment, test, or project. If such a review results in a change of score on the assessment, then the faculty member may initiate a Change-of-Grade Form to reflect any impact on the student's final course grade. Students should note that this may result in a lower course grade being assigned.

An appeal must be based upon one or more of the following: arithmetic or clerical error; arbitrariness, possibly including discrimination or harassment based upon the student's race, color, gender, national origin, age, religion, creed, disability, veteran's status, sexual orientation, gender identity or gender expression; personal malice; and/or student conduct as stated in the "Instrument of Student Judicial Governance."

If a student raises a claim of prohibited discrimination or harassment during an academic appeal, the Equal Opportunity and Compliance Office will first investigate the student's discrimination or harassment claim before the academic appeal proceeds. The school or department must await the results of the discrimination

or harassment investigation before deciding the student's academic appeal.

To formally appeal a course grade, a student must submit a formal written appeal to the MAC Program Associate Dean and provide a copy to the professor of the course. The letter must specifically cite the evidence by which the student alleges (a) that an impermissible element existed in the professor's evaluation of the student's course work and (b) that it influenced the grade assignment to the detriment of the student.

No appeal may be made after the last day of classes of the following term.

When an appeal of a course grade has been properly prepared and submitted to the MAC Program Associate Dean, they shall determine whether the evidence cited warrants further investigation. The burden of proof shall fall upon the student. The determination by the Associate Dean shall be made only after providing the instructor with the opportunity to reply to the charges as cited in writing by the student.

If, in the judgment of the Associate Dean, the evidence cited by the student is insufficient to warrant further investigation, the appeal shall be denied, and the original grade assigned by the instructor will remain. On the other hand, if in the judgment of the Associate Dean, the evidence cited is sufficient to warrant further investigation, the Associate Dean will appoint a committee of no fewer than three members of the faculty to investigate the charges and to render a written set of findings and recommendations. Upon review of such findings and recommendations, the Associate Dean will communicate the decision in writing to the student.

E. Academic Eligibility

Student academic performance is evaluated at the end of each term to determine eligibility status. A student is placed on academic notice if they accumulate eight credit hours of Low Pass grades. A student becomes academically ineligible if they receive a Fail grade in any course or accumulate 12 credit hours of Low Pass grades. These accruals are inclusive of all grades received over the duration of one's enrollment in the program.

The purpose of being placed on academic notice is to prompt reflection and action towards improving classroom performance. We are committed to the academic success of each of our students. There are many reasons students accumulate Low Pass grades beyond difficulty with course material: personal, financial, career, health, family, or other concerns can all play a role. Our goal is to help identify these factors and address them.

Students who are on academic notice must meet with a MAC Program staff member and engage in a success planning meeting. The purpose of the success planning meeting is to identify resources and strategies for academic success, while addressing other external factors impacting a student's performance. Students who reach 8 credit hours of Low Pass grades in their final term will not be placed on academic notice and will be allowed to graduate.

Students who become academically ineligible may not continue in the MAC Program. They may appeal for reinstatement, using the protocols as outlined in the handbook. Students who do not respond by the deadline specified on their ineligibility notification letter will be considered as not having appealed and will be withdrawn from the program. Students are encouraged to attend class while their appeal is being considered. If a student who has continued attending class is not reinstated, their withdrawal will be made retroactive to before the start of the term. For students who have been reinstated through previous appeal of their academic ineligibility, the reinstatement letter governs when students will appear before the Academic Eligibility committee.

F. Appealing for Reinstatement

Students who become academically ineligible may appeal for reinstatement in writing to the Director of Academics and Operations. The appeal should contain the following information:

1. detailed information regarding any mitigating factors that caused the student to perform below expectations, including relevant documentation if available;

2. a discussion of the extent to which these factors have been rectified; and
3. a discussion of the student's potential to complete the curriculum without further academic difficulty.

A committee composed of three faculty members, the Assistant Dean, the Director of Academics and Operations, and the Senior Associate Director of Academics of the MAC Program, meet at the end of each term to consider such appeals. A minimum of four committee members must be present at each hearing, two of which must be faculty. The committee is charged with examining all information relevant to the student's appeal and decides whether to support or deny the request. The committee may consider the aforementioned factors.

It is incumbent upon the ineligible student who wishes to be reinstated to prepare an appeal that sufficiently addresses each of the three concerns mentioned above as well as any other relevant facts. This appeal should be submitted in writing to the Director of Academics and Operations at least five business days before the committee meets, or by the deadline given by the Registrar. The committee will consider written statements from all the instructors who had the student in their courses. Students appealing their ineligibility may be required to appear before the committee in person or virtually.

Reinstatement is normally conditioned upon earning only grades of P and above in all subsequent terms.

Reinstatement may also include more conditions such as additional or substitute coursework, re-taking certain courses, meetings with program or other university staff, or a requirement of readmission. When a course is retaken, the assigned grade will not replace the grade received the first time the course was taken. Any required retakes will be charged the regular per-credit tuition rate in place during the term the course is retaken.

Students are responsible for meeting all the conditions of their reinstatement.

A student failing to meet all the conditions of reinstatement, as outlined by the committee, may be considered for permanent removal from the MAC Program.

If a student becomes academically ineligible because of their final-term grades, the Academic Eligibility Committee will decide if there is a remedy that will ultimately lead to successful completion of the program. The committee will outline the specific requirements for the student.

It is the student's responsibility to inform their employer if they are rendered academically ineligible. The MAC Career Services staff should be consulted prior to the student sharing this information.

3.12   Exams

Students will be expected to take their exams during the specified exam window. Faculty may elect to have their exams proctored via software that records audio and video (including screen capture) of students during their exams.

Students should confirm the access and reliability of their technology set-up for exams. Being hardwired is the best way to ensure a reliable internet connection. Students who experience real-time unexpected technological issues in the LMS during the exam window should contact technical support.

If a student believes that he or she is affected by circumstances that justify rescheduling an exam, the student should present a request via email to the Senior Associate Director of Academics. The MAC Program will assess, based on the written request, whether the student has a valid basis for rescheduling the exam. The MAC Program will consider if the circumstances are **unavoidable, extraordinary, and/or unforeseen.** Examples of circumstances which would provide justification for rescheduling an exam include severe sickness, hospitalization, or a death in the immediate family. Documentation will be required to approve the request.

Exams conducted by other classes in different programs may be managed differently.

3.13 Class Rank and Beta Gamma Sigma

UNC Kenan-Flagler does not post or publish class rankings. Students with outstanding academic performance (top 20% of the class) will be invited to join Beta Gamma Sigma, the national business honor society, prior to graduation. Students meeting the qualifications will be inducted into this society and will be offered the opportunity to attend a ceremony.

3.14 Graduation

A. Requirements

To graduate from the MAC Program, students are required to complete all degree requirements.

Students who have completed all degree requirements, have paid all tuition and fees, and are in good academic standing, are eligible to graduate and participate in the graduation ceremony.

Students cannot be cleared for graduation if one or more of the following conditions exist:
- Has not met the minimum degree requirements.
- Has an outstanding balance with the University.
- Has an Incomplete grade on their transcript.
- Has become academically ineligible and has not met reinstatement requirements.
- Has any unresolved Student Code of Conduct cases

B. Ceremony

Because the MAC Program schedule does not coincide with the University schedule, the Program invites its students to participate in a graduation ceremony held for MAC students in Chapel Hill, NC. Families and children are all welcome to attend.

Students who are academically ineligible, have any outstanding balances or have a pending Student Code of Conduct case with the University, must request and receive permission from the Assistant Dean o f the MAC Program to participate in the Graduation Ceremony.

Details for the ceremony will be provided in the last term of your program.

C. Diplomas

You will receive your official diploma from UNC per the following program completion schedule:
- Session ending in March: May degree conferral.
- Session ending in June: August degree conferral.
- Session ending in September: December degree conferral.
- Session ending in December: December degree conferral.

The Office of the University Registrar mails diplomas to graduates approximately six to eight weeks after degrees are conferred (May, August, and December of each academic year). Diplomas are mailed to students' permanent/grade/billing address. Students should verify this address and change it if necessary. Students can order a replacement diploma at http://registrar.unc.edu/academic-services/diplomas/

The way a student's name appears in ConnectCarolina is the way it will appear on the student's diploma. If a student wants to make changes to their name, they must provide a letter requesting the name change (listing the name as it currently appears on our records, as well as the new name they wish to replace it with). This letter must contain the student's signature and an original notarized seal. It should also include the student's PID, current address, and contact information.

Students should mail or fax the letter along with a copy of any documentation supporting the name change request. Faxes are accepted only if the notary's seal is stamped not embossed on the document, so that the seal is entirely visible to the receiver of the fax.

Mailing address:
Office of the University Registrar UNC-Chapel Hill
SASB North Suite 3100 CB# 2100
Chapel Hill, NC 27599-2100 Fax: 919-962-3349

The deadline for completing a name change is typically February. The MAC Program will notify students of the precise deadline. Once the deadline has passed, students will have to order a replacement diploma   to get a diploma with a different name on it.

3.15   Transcripts

Official UNC transcripts must be ordered directly from the University's Registrar's Office. You can contact them at 919.962.3954, or visit the office online at http://registrar.unc.edu/academic-services/transcripts-certifications.

3.16   CPA Requirements

CPA educational requirements differ from state to state. It is the student's responsibility to determine the requirements of the state in which they will seek certification and plan their selection of courses accordingly. Please check with the board of the state in which you are planning to take the exam.

3.17   Inclement Weather Procedures

In the event severe weather is predicted, we may need to reschedule immersion events. If so, we will notify you via email. If we are forced to cancel an immersion due to inclement weather, the MAC Program is not responsible for any travel expenses incurred by students. If you are concerned about traveling to an immersion event due to inclement weather in your area, please use your best judgment and do not put your life in danger.

Section 4: Program Information

4.1 Billing

A. Billing Schedule

Tuition will be calculated based on the student's credit hours for each term. The billing and payment schedule is included below.

Term	Billing Date	Payment Date
January Term	Mid-December	Second Tuesday in January
April Term	Mid-March	Second Tuesday in April
July Term	Mid-July	Second Tuesday in August
October term	Mid-September	Second Tuesday in October

*$500 non-refundable deposit is due upon enrollment and is applied to the first program payment.

B. Tuition and What It Covers

Tuition for the MAC Program online format covers the 48 credits (or 30 for Advanced Standing students) required for graduation. Tuition is billed each term according to the number of credits registered for that term. Tuition rates are subject to an annual increase every July. Students will be notified regarding tuition increases.

Tuition and program costs associated with MAC 776 cover tuition, materials, and on-site participation at our Leadership Immersion, including meals, lodging, and ground transportation from the hotel to all official events. Transportation to and from Chapel Hill is the responsibility of the student.

C. Payment Methods

All tuition payments should be made directly to the University Cashier's Office (http://cashier.unc.edu).

The MAC Program online format is a receipt-supported program and our courses do not qualify for coverage by the University of North Carolina's Tuition Waiver Program.

D. Refund Policy

Refunds for drops and withdrawals are calculated on a prorated basis. Academic weeks begin Sunday and end Saturday. The date of drop or withdrawal is determined by when the request, in writing, is received by the Program Office.

MAC Program Refund Schedule			
10 Week Courses	**% credit**	**5 Week Courses**	**% credit**
Once registration closes until the end of the first week of the term	95%	Once registration closes until the first meeting of the class	95%
Before the end of the second week of the term	80%	Before the end of the first week of the class	80%
Late Drop Period Begins			
Before the end of the third week of term*	60%	After the first week of the class	0%
Before the end of the fourth week of term	0%		

Students who do not begin classes after attending the Orientation and Leadership Immersion will still be responsible for the full cost of the course. No refund will be processed for MAC 776 once attended.

Fellowships are not applied to any dropped or withdrawn courses.

Students who have a credit balance on their student account, for any reason will be issued a refund from the University Cashier's Office. Students are encouraged to sign up for direct deposit inside their ConnectCarolina Student Center.

*First term students taking courses in addition to those required may drop the additional courses through Week 3 of the term.

E. Special Receipt Requests
Customized Invoices

You will be notified by email each term when your invoice is available in ConnectCarolina. Some companies may require a more detailed invoice to process reimbursement. We will work closely with you to coordinate an invoice that suits your company's needs. Please email the MAC Program Assistant if you need a customized invoice. Once you notify the Program Manager that you require a customized invoice for reimbursement, these documents will be sent to you via email each term.

Unofficial Transcripts and Grade Reports

Some companies reimburse tuition only after receiving a copy of the student's final grades for that term. Students can access their unofficial transcripts within Connect Carolina and send a copy to their employer. You can find your unofficial transcript in "My Academics" under the "Academics" section. The link is called "View My Internal Transcript." If your employer requires additional documentation, such as a grade report, please let the MAC Program Manager know.

F. Holds on Student Accounts

The University will place holds on students' accounts for the following reasons:

- Unpaid balances to the Cashier's Office
- Unpaid parking tickets

- Unresolved issues with Campus Health Services
- Student Code of Conduct cases
- Unpaid fees and fines from other university units

Students who have holds on to their accounts or have failed to clear outstanding balances will be unable to enroll in or register for courses or gain access to University facilities with the UNC OneCard.

4.2   Financial Aid

Financial aid may be available for some students. Once your financial aid eligibility is finalized, it is your responsibility to complete all necessary disbursement requirements (such as Master Promissory Notes and loan counseling) to ensure funds are sent to UNC Chapel Hill to be credited toward your tuition balance. Please note that all billing of tuition is handled by the main campus Student Accounts and University Receivables (referred to as the Cashier's Office). All financial aid is disbursed directly to the Cashier's Office to be credited toward any outstanding tuition balance that is owed by the student. All students are responsible for completing financial aid applications and disbursement requirements in a timely fashion to ensure that their funds are available to pay tuition by published due dates.

The U.S. Department of Education (DOE) requires all institutions to follow certain guidelines if a student's Title IV funds create a credit on the student's Cashier's account. Title IV funds include Federal Pell Grants, Federal Supplemental Educational Opportunity Grants, Federal Direct Subsidized Loans, Federal Direct Unsubsidized Loans, Federal Perkins Loans and Federal Grad PLUS loans. When a school applies Title IV funds to a student's account and determines that the amount of funds exceeds the charges for that term, the school must pay the credit balance directly to the student (or to the parent if it is a PLUS Loan) if Title IV funds create a credit.

Federal student financial aid can only cover "institutional charges" as defined by the DOE. This definition includes current year charges for tuition and fees, as well as on-campus room and board. Unless authorization is received, federal financial aid cannot be used to cover non-institutional charges such as: Campus Health charges, library fines, damage fees, returned check fees, lost key fees or any other charges not directly tied to taking a class. In addition, institutions are allowed to apply up to, but no more than $200 of current year federal financial aid to prior year allowable charges. While UNC Chapel Hill reserves the right to do this, students should be aware that this is a manual exception process and is not done automatically.

4.3   Address, Name, and Phone Number Changes

Connect Carolina is the official campus record of information. Students should verify and update, if necessary, their address and phone numbers in the Connect Carolina Student Center. Course materials will be sent to the address on record in Connect Carolina. Students who require name changes in Connect Carolina should contact the MAC Program Registrar.

All information in the UNC public directory can be updated by the student at http://directory.unc.edu.

4.4   Student ID (OneCard)

The UNC OneCard is the official identification card for students at the University of North Carolina at Chapel Hill. Online MAC students do not need a OneCard but can purchase one if desired.

4.5   Teams

Teamwork, with its challenges and rewards, plays a significant role in your graduate learning experience. You will sometimes be placed in teams to complete assignments and other times enabled to choose your teams. When grouping team members, we consider many factors, including industry, job experience, academic background, and diversity. A team that functions well can be a tremendous asset both during and after your time in the MAC program. Since team members bring different expectations to the process, good communication is essential.

4.6   Feedback Sessions

Your feedback is important and vital to continuous improvement and overall success of the MAC program. A subset of students will be selected at various times in the program to provide impressions and suggestions on all aspects of the program.

4.7   Authorization and Release for Use of Recordings

By enrolling as a student in the MAC program, you hereby authorize the University of North Carolina at Chapel Hill and any party authorized by the University, (i) the right to make audiovisual recordings of your participation in the program, including without limitation, audiovisual recordings of your name, voice, likeness, statements, and created materials; (ii) the right to reproduce, publish, display, distribute and otherwise use your name, voice, likeness, statements, and created materials as part of each Recording, in any manner and media (including the Internet), worldwide and in perpetuity without the payment of any consideration; and
(iii) if the Recording is considered an educational record under the Family Educational Rights and Privacy Act of 1974, as amended, you consent to the disclosure of the Recording by the University and any party authorized by the University.

You understand and agree that the University will be the owner of each Recording that includes your name, voice, likeness, statements and created materials, and that the University has the exclusive right to use and edit the Recordings in whatever way it wishes, and you waive any rights of privacy and/or publicity that you might otherwise have with regard to the Recording and/or any derivative work(s) of the Recording.

4.8   Student Success

The staff and instructors for MAC Program are here to support students experiencing both major and minor troubles (technology issues, work or personal crisis, test anxiety, illness, financial difficulties, death of family members, etc.) Please reach out if there is a problem you would like to discuss. We will do our best to help you. Students who are unsure of whom to contact can email MACStudentSuccess@kenan-flagler.unc.edu.

Section 5: Technology

5.1   Student Portals

MAC online students will use multiple student portals while pursuing the MAC degree. Their interactions are subject to the Information Technology Acceptable Use Policy.

Canvas (Kenan-Flagler), https://kenan-flagler.instructure.com: this is your student portal during the program. It contains course information, announcements, class directories, and many more resources you will use. It is good practice to check Canvas daily.

UNC Kenan-Flagler MyKE, https://MyKE.kenan-flagler.unc.edu: this is your portal to information and links available to all UNC Kenan-Flagler students. Use your UNC Kenan-Flagler account information to log into the UNC Kenan-Flagler Intranet.

Connect Carolina, https://connectcarolina.unc.edu this is your portal to information and links available to all UNC students. This is where your contact information (name, address, etc.) will be maintained and where you will pay your tuition bills. Use your ONYEN to log into the UNC Campus Portal.

5.2   Computer Requirements

Students in the MAC Program should have a computer that meets the following hardware requirements:
- RAM: 4GB minimum, 8GB preferred
- Processor: 2 GHz Dual Core or faster
- Internet Connection: Hard-wired (Ethernet) broadband OR 3G or faster wireless
- Download Speed: 5 MB/s minimum, 10MB/s preferred
- Upload Speed: 2MB/s minimum

Students must have permission to install applications and browser extensions on their computer for various course needs. We strongly recommend that students use a personal and not an employer-owned computer.

Students must have access to a Windows-based machine running Windows 10 or later for the duration of the program. While the MAC Program does not require students to use a specific operating system, several courses utilize applications that will only run in a Windows environment.

Students with an Apple computer utilizing the Macintosh OS should investigate their options, which may include installing a virtual machine such as Parallels or Bootcamp.

All students are required to have regular access to a printer and scanner to be used during exams.

Students can download digital copies of free software such as Microsoft Office UNC ITS (http://software.unc.edu).

5.3   Email

Along with your network login, an email account has been set up on the UNC Kenan-Flagler server. As a MAC student, your business school email account will be the main email contact between you and the MAC Program staff and faculty. Your email address will be:

firstname_lastname@kenan-flagler.unc.edu

Click here to learn more about your Kenan-Flagler email address.

Once you graduate from the program, you will still be able to use the account until it is deleted approximately 6 months after graduation. You will also can setup an Alumni Universal UNC Kenan-Flagler forwarding email account that you will keep as an alumnus.

If you would like to create your Alumni Universal UNC Kenan-Flagler email forwarding address, please go to http://www.kenan-flagler.unc.edu/Alumni and follow the step-by-step instructions after logging in with your PID. You will be able to create this account approximately 3 months after the beginning of the program.

5.4   ONYEN and Personal ID Number (PID)

"ONYEN" stands for the "Only Name You'll Ever Need" and is used to access systems on campus. You will have created your ONYEN following the admissions process. Visit the ONYEN web page for further information https://ONYEN.unc.edu/cgi-bin/unc_id/services.

The Person ID Number (PID) is an identification number assigned to all persons with a university relationship, as defined by an official university department. This number is designed to give all persons a universal number (PID or Person ID) that is unique to the University of North Carolina at Chapel Hill. The number is nine digits long. The PID is the primary record-keeping key for all departments within the university and must be used for all communication. If you have any problems or questions about your PID, please visit http://www.pid.unc.edu/ or contact the PID Office at 962-9561 or by email at pid@unc.edu.

5.5　Password Resets

You can reset your UNC Kenan-Flagler account password at http://passwordreset.microsoftonline.com. You can reset your ONYEN password by visiting http://onyen.unc.edu.

5.6　Security in Online Courses

By enrolling as a student in online courses, you agree to abide by the University of North Carolina at Chapel Hill policies related to the Acceptable Use of online resources. Please consult the Acceptable Use Policy (http://help.unc.edu/1672) on topics such as copyright, net-etiquette, and privacy protection.

As part of a course, you may be asked to participate in online discussions or other online activities that may include personal information about you or other students in the course. Please be respectful of the rights and protection of other participants under the UNC Chapel Hill Information Security Policies (http://its.unc.edu/ITS/about_its/its_policies/index.htm) when participating in online classes.

When using online resources offered by organizations not affiliated with UNC Chapel Hill, such as Google or YouTube, please note that the Terms and Conditions of these companies and not the University's Terms and Conditions apply. These third parties may offer different degrees of privacy protection and access rights to online content. You should be aware of this when posting content to sites not managed by UNC Chapel Hill.

When links to sites outside of the unc.edu domain are inserted in class discussions, please be mindful that clicking on sites not affiliated with UNC-Chapel Hill may pose a risk for your computer due to the possible presence of malware on such sites.

5.7　Mobile Devices

Students can set up their mobile device to connect to the Kenan-Flagler Exchange servers to sync email and calendar. A Kenan-Flagler username and password are necessary to configure devices. Usernames   and passwords will be distributed to students approximately one month prior to the beginning of classes. Detailed instructions will be available in the LMS.

Section 6: Resources

6.1   Accessibility Resources and Service

The University of North Carolina at Chapel Hill provides reasonable accommodations for applicants and current students with disabilities that impact academics, on-campus living, dining, and cocurricular and extracurricular campus activities. The Equal Opportunity and Compliance office (EOC) coordinates and implements appropriate reasonable accommodations and provides appropriate resources and services. EOC works with all students including undergraduate and graduate students, full-time and part-time students, and students participating in continuing education courses or who may be auditing and with program applicants.

Students should visit Student Accommodations - UNC Equal Opportunity and Compliance to learn more about the accommodation process and to register.

6.2   Business Communication Center

If you'd like to polish your written and oral presentation skills, our UNC Kenan-Flagler Business Communication Center offers, at no charge, the opportunity to work with consultants to revise written assignments and strengthen presentation skills. Consultants are second year residential MBAs who are skilled in effective communication techniques. All have been through extensive training.

The Center is in the McColl Building. Because working professionals have special time constraints,   telephone appointments can be made. Check the web site for hours and to make an appointment. Prior to your scheduled meeting, you will need to email the document you wish to work on. Availability may be especially limited near assignment due dates. Plan ahead to polish your persuasive proposals and energized presentations.

6.3   Career Services

For students participating in our Structured Recruiting process, you must also review the Structured Recruiting Calendar and Policies document at the start of the MAC Program for the most up to date information, policies, and rules associated with that cycle.

A. Manage Your Career Search

Provide Accurate, Honest and Complete Information
Keep your information updated and accurate in your résumé, LinkedIn profile, and all job search documents and in interactions with employers and Career Services. This also includes any form of written communication, information presented during an interview or other formal interaction, and information stated on a résumé.

Keep Employment Status Updated with MAC Career Services
Keeping your employment status current is a critical piece of how MAC Career Services ensures you are getting the help you need. The MAC Program also uses this information as part of its strategic focus. Please respond to inquiries from the Career Services office expeditiously.

Professionalism
We expect students to exhibit professional behavior in all professional settings, including career/recruiting events. This includes following through with appointments you have scheduled, attending events you've registered for, as well as communicating properly in a timely fashion if you need to cancel or not attend an event/commitment. A report of unprofessional student behavior may result in a Student Code of Conduct referral, removal from recruiting activities, or discontinuation in the UNC Kenan-Flagler Master of Accounting Program.

Career Appointments and Cancelations

The MAC Career Services team does their best to accommodate career appointments for all students and will make themselves available to all students seeking career guidance. Appointments can be done in person (at UNC Chapel Hill), over the phone, or through a virtual web room. We expect all students to honor their appointment with Career Services, arriving on time and prepared to actively participate in their appointment. If you need to cancel your appointment, please do so by email or phone call, in a timely manner. No show appointments, without a proper cancelation, will be tracked and noted. A series of no-show appointments can result in a Student Code of Conduct violation and suspension of career advising resources.

Attendance during Employer/Career Services Events
We ask that any MAC student who signs up to attend a workshop, event, webinar, employer presentation, or any event hosted by Career Services, honors their commitment to attend and shows up. If an emergency or some type of scheduling conflict comes up, we ask that the student please notify Career Services, either via email or telephone call, in a timely fashion of their cancelation. No show, no communication, offenses will be documented and your participation in future employer/career services events may be revoked. Additionally, we ask that all MAC students act professionally during all events and do not exhibit any disruptive or inappropriate behavior.

Leave of Absence
During a leave of absence period, a student is limited to one (1) career services appointment during this time, and any additional appointments will be considered on a case-by-case basis. If a student is on a Leave of Absence during a Structured Recruiting cycle, they are not allowed to participate in the process that year. Additionally, a student on a leave of absence is not permitted to attend any career services or employer sponsored events affiliated with the MAC program. Any special circumstances will need to be discussed with MAC Career Services staff.

B. Structured Recruiting: Employment Offers and Acceptances

MAC students are only permitted to participate in the Structured Recruiting process once during their time as a MAC student. This is typically done the year before you graduate from the MAC program, during the summer months. (Please speak with an advisor in Career Services to assess the best plan for you individually.) Career Services will notify all students when a new Structured Recruiting cycle starts and highlight what steps you need to take to participate. Students who participate in Structured Recruiting are expected to abide by all guidelines, rules, and regulations set forth by Career Services, both in this handbook and in subsequent communication.

Attendance in Structured Recruiting Events and Interviews
Students are required to attend all Structured Recruiting events, regardless of whether these events are conducted in person (in Chapel Hill, NC) or virtually. If you are unable to attend all the events, you will be ineligible to participate in the recruiting process. Career Services will provide dates of all recruiting events to students with ample time for students to plan. (This does not include emergencies or extreme circumstances.) After Interview week, if a MAC student is invited to a second-round interview with an employer, you may **not** cancel a second-round interview after formally accepting the invitation. Additionally, we ask that students avoid scheduling any employer visits during class sessions and seek professor approval **before** accepting visits during your class schedule.

Employment Offers Through Structured Recruiting
Students are expected to inform the MAC Career Services team of all employment offers given through the structured recruiting process. It is professional courtesy to inform all employers that have extended an offer of your final decision, in a timely manner. **After you have received all possible employment offers, it is strongly encouraged that you make a final decision on which offer you are accepting within 72 hours (about 3 days).** It is recommended that you discuss all employment offers with Career Services prior to accepting an employment offer.

Once you formally accept an employment offer, you are required to withdraw from all other employment opportunities, discontinue your job search entirely, and notify MAC Career Services that you have accepted

an employment offer. It is required that you also formally notify all other employers you've received offers from, via a phone call, of your final decision to decline their offer.

Employers participating in structured recruiting are required to keep offer deadlines open until the date specified by Career Services for that year's Structured Recruiting process or two weeks, whichever is longer. Please contact Career Services if you run into any issues with this deadline.

It is unethical to accept (verbally or in writing) an employment offer and then renege (decline the offer), and/or, accept multiple employment offers at the same time. Failure to comply with this policy may result in a Student Code of Conduct case and may result in denied matriculation or expulsion from the Master of Accounting Program, suspension of recruiting activities, or other penalties. Should you renege on an offer, reinstatement of your participation in Career Services activities will be at the sole discretion of the Career Services team.

C. Career Services after Graduation

The UNC Kenan-Flagler Business School supports students and alumni in their career searches. Successful, employed alumni represent a key initiative for our organization. The MAC Career Services team may partner with [Alumni Career Management](#) for joint guidance.

6.4 Leadership Development

We are committed at UNC Kenan-Flagler to broader, deeper leadership development for our students. Leadership here has two dimensions — performance and character. Together they comprise our profile of an effective leader. Leadership and teamwork are longstanding values at UNC Kenan-Flagler and have been a part of our leadership tradition from the start.

We seek students who value integrity, teamwork, community, and a passion for learning. The curriculum builds students' analytical and problem-solving skills and provides opportunities for experiential leadership development. This gives students a great deal of practice applying both sets of skills in tandem and shapes leaders that drive results.

We back the academic rigor of skill development with considerable leadership practice, feedback, and coaching. Smaller class size supports each student's growth as a leader through individual coaching and feedback at a depth that is rare at school or in the workplace. The many ways we give our students to practice leadership and gain feedback helps them improve. This approach is part of what sets us apart.

Most importantly, students here continue to grow their leadership skills throughout their careers because they have practice in recognizing and learning from both their successes and mistakes.

6.5 Alumni

As a student of UNC Kenan-Flagler, you have access to Kenan-Flagler's alumni-exclusive directory (https://give.unc.edu/directory-kfbs) two months after you start the program. Log in using your PID to access the alumni directory, a valuable tool for connecting and networking with alumni. You will also have access to the Alumni Career Advisors Network, a group of experienced alumni who are ready and willing to share their professional expertise and knowledge to help students with their career goals.

Upon graduation, you will be eligible to take advantage of benefits available to Kenan-Flagler alumni, allowing you to:
- Attend events hosted by your local alumni chapter
- Reconnect with friends and classmates at class reunions in Chapel Hill
- Network with fellow alums on our [UNC Kenan-Flagler Alumni Group on LinkedIn](#)
- Learn about job opportunities and ways to manage your career
- Stay informed about important School news and updates

To take advantage of these alumni benefits, you must update your contact information upon graduation so

we can inform you of alumni events, news, and announcements. Your Kenan-Flagler student email account will close 180 days after graduation, so providing a personal or business email is crucial to staying connected! Please visit https://give.unc.edu/kfbs/editprofile to update your contact information.

As an additional alumni benefit, UNC provides free email service for all alumni. You can create a unique @alumni.unc.edu email address powered by Google. For more information, please visit the UNC General Alumni Association page.

UNC Kenan-Flagler's continued success depends on its alumni and the friends and benefactors it has cultivated. Some of these are longstanding relationships with contacts that have been nurtured and integrated into a long-term strategy for the school. The Development Office holds the primary responsibility for implementing this strategy. Please refrain from contacting UNC Kenan-Flagler friends or benefactors on behalf of the school, its programs, or clubs without contacting the External Affairs Office first. Contact the MAC Program Office if you have questions about this policy.

Section 7: Amendment

Statements in this handbook are subject to amendment with or without notice. UNC Kenan-Flagler will attempt to keep students informed of all changes as soon as possible; however, some changes may be made immediately due to unforeseen circumstances.