MAC (online) Student Handbook

Information, Policies, and Resources

Version 11, effective 6/21/2019

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.

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Section 1: Organization

1.1: MAC Program Contacts

UNC Kenan-Flagler Intranet: https://onlineaccounting.kenan-flagler.unc.edu/

MAC Admitted-Students Site: https://www.kenan-flagler.unc.edu/admitted-students/master-of-

accounting/accounting-at-unc/

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/faculty

IT Help Desk (919-962-0792): https://home.kenan-flagler.unc.edu/Resources/IT

ConnectCarolina: https://connectcarolina.unc.edu

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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: Core Values

EXCELLENCE

We, the members of the UNC Kenan-Flagler community, strive for the very highest standards in everything that we do. We challenge each other to produce important new knowledge at the leading edge of our disciplines, to create an intellectually rigorous learning environment, and to show uncompromising dedication to those we serve.

LEADERSHIP

In the 18th century, the people of North Carolina founded The University of North Carolina - the first state university in the nation. In the 20th century, UNC created one of the nation's first schools of business. In the 21st Century, we will build on our heritage by providing innovative leadership in education and research, and by inspiring and developing the leaders of the future.

INTEGRITY

We cultivate an environment of honesty, sincerity, and trust in which we hold ourselves to the highest ethical standards. We believe integrity is the foundation of all moral character, and is an essential trait for truly successful professional and personal lives.

COMMUNITY

From its earliest days, UNC-Chapel Hill has honored and cherished its special responsibility to serve the people of North Carolina. We at UNC Kenan-Flagler extend this notion of responsibility to include service to the nation and the world through research, teaching, and community leadership.

TEAMWORK

We create at UNC Kenan-Flagler a unique atmosphere of collaboration, mutual support, and genuine interest in each other's success. Our diverse mix of cultures, races, and experiences provides a variety of perspectives and talents that, when united through teamwork, strengthen our ability to achieve our goals.

1.4: UNC Kenan-Flagler's Vision for Leadership

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 leading and gain feedback helps them get better and better at it and this approach is part of what sets us apart.

Most important, 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.

1.5: History

Established in 1919 as the Department of Commerce of UNC Chapel Hill's College of Arts, the School was renamed the Kenan-Flagler Business School in 1991 to honor two prominent American business families and benefactors of the School: philanthropist Mary Lily Kenan Flagler and her husband, Henry Morrison Flagler. The renaming was in recognition of a generous gift from Frank Hawkins Kenan, another Kenan family member and benefactor of the School's Kenan Institute of Private Enterprise.

Milestones in UNC Kenan-Flagler's History

1921	Awarded first undergraduate degree
1923	Admitted to American Association of Collegiate Schools of Business (AACSB)
1928	Awarded first doctoral degree
1946	The Business Foundation of North Carolina created (now Kenan-Flagler Business Foundation)
1952	MBA Program created
1985	Master of Accounting Program created
1985	Frank Hawkins Kenan Institute of Private Enterprise created
1986	MBA for Executives Program created
1991	Named Kenan-Flagler Business School
1996	Kenan Institute Asia founded
1997	School moved to newly constructed McColl Building
1998	Center for Entrepreneurship and Technology Venturing created
1999	Center for International Business Education and Research (CIBER) opened
1999	Sustainable Enterprise Initiative launched (now Center for Sustainable Enterprise)
2000	Paul J. Rizzo Conference Center at Meadowmont opened, designed expressly for Executive Education
2000	Weekend MBA for Executives Program commenced
2011	MBA@UNC launched
2012	UNC-Tsinghua dual-degree Executive MBA (EMBA), Global Supply Chain Leaders Program
2015	Master of Accounting Program online format launched; One MAC degree, now delivered in two formats

1.6: 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 201X 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. Consult brand standards and information on the Intranet: https://home.kenan-flagler.unc.edu
- 2. Help others follow brand standards
- 3. 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

Shaping Leaders | Driving Results

Section 2: Student Policies

2.1: The Honor Code

The Honor Code, embodying the ideals of academic honesty, integrity, and responsible citizenship, govern the performance of all academic work and certain matters of non-academic student conduct at the University of North Carolina at Chapel Hill. Acceptance by a student of enrollment in the University requires a commitment to the principles embodied in these codes.

A. The Honor Code Defined

It shall be the responsibility of every student, faculty and staff member at the University of North Carolina at Chapel Hill to obey and support the enforcement of the Honor Code. The Honor Code prohibits lying, cheating, or stealing when these actions involve academic processes or university, student, or academic personnel acting in an official capacity.

The Honor Code is founded on a document known as the <u>Instrument of Student Judicial Governance</u>. The Instrument is the University's official document containing the rules and regulations that guide the Honor System. The list of prohibited conduct and the possible sanctions contemplated by the Honor Court can all be found in the *Instrument*. This document also includes information on the rights and responsibilities of all members of our community under the Honor System.

The Full responsibilities of Students and Faculty are enumerated here and are directly copied from Appendices A and B from the *Instrument*.

APPENDIX A

Expanded Statement of Commitment by Students and Faculty

The Instrument of Student Judicial Governance was adopted in furtherance of the University's shared commitment to the pursuit of truth, and the dissemination of knowledge to succeeding generations of citizens devoted to the high ideals of personal honor and respect for the rights of others. In order to achieve these goals and ideals, and to promote a community characterized by intellectual honest, personal integrity, and mutual respect, students and faculty are encouraged to adhere to the following principles:

I. Students.

All students are responsible for conducting themselves in a manner that helps enhance an environment of learning in which the rights, dignity, worth, and freedom each member of the academic community are respected. In order to ensure effective functioning of an Honor System worthy of respect in this institution, students are expected to:

- A. Conduct all academic work within the letter and spirit of the Honor Code, which prohibits the giving or receiving of unauthorized aid in all academic processes.
- B. Consult with faculty and other sources to clarify the meaning of plagiarism; to learn the recognized techniques of proper attribution of sources used in the preparation of written work; and to identify allowable resource materials or aids to be used during examination or in completion of any graded work.
- C. Sign a pledge on all graded academic work certifying that no unauthorized assistance has been received or given in the completion of the work.
- D. Comply with faculty regulations designed to reduce the possibility of cheating— such as removing unauthorized materials or aids from the room and protecting one's own examination paper from the view of others.
- E. Maintain the confidentiality of examinations by divulging no information concerning an examination, directly or indirectly, to another student yet to write that same examination.

- F. Treat all members of the University community with respect and fairness.
- G. Report any instance in which reasonable grounds exist to believe that a student has given or received unauthorized aid in graded work or in other respects violated the Honor Code. Such report should be made to the Office of the Student Attorney General, the Office of the Dean of Students, or other appropriate officer or official of their college or school.
- H. Cooperate with the Office of the Student Attorney General and the defense counsel in the investigation and hearing of any incident of alleged violation, including giving testimony when called upon. Nothing herein shall be construed to contravene a student's rights enumerated in Section IV.A. of this Instrument
- I. The offenses set out in Section II of this Instrument, not this listing of responsibilities, shall be the basis for determining chargeable offenses under the Honor Code. The University is committed to freedom of expression. The principles set forth in this appendix do not create the basis for disciplinary action and are not intended to interfere with an individual's academic or personal freedom. Consequently, the offenses set out in Section II of this Instrument, not this listing of expectations, shall be the basis for determining chargeable offenses under the Honor Code. It is hoped, however, that student will voluntarily endorse these common principles in furtherance of the shared commitment to fostering a community of intellectual honesty, personal integrity, and responsible citizenship.

II. Faculty.

Academic work is a joint enterprise involving faculty and students. Both have a fundamental investment in the enterprise and both must share responsibility for ensuring its integrity. In relation to the Honor Code, therefore, specific expectations of the faculty that parallel the expectations of students have been formally adopted by the Faculty Council as stated in Appendix B.

III. Shared Aspirations.

These principles are the minimum expected of members of the student body and the faculty. They are not mutually exclusive, and the failure of a student or a faculty member to live up to the stated expectations does not lessen or excuse any failure of the other to comply with relevant requirements.

APPENDIX B

On Faculty Responsibilities in Relation to the Honor Code

(Faculty Council Resolution 2003-5, dated January 17, 2003)

Whereas faculty members and students at the University of North Carolina at Chapel Hill share a commitment to the pursuit of truth and the dissemination of knowledge to succeeding generations of citizens devoted to the high ideals of personal honor and respect for the rights of others; and whereas these goals can only be achieved in a setting in which intellectual honesty and personal integrity are highly valued; others are trusted, respected, and fairly treated; and the responsibility for articulating and maintaining high standards is widely shared; and whereas the University can effectively set and maintain high standards for academic integrity only through the individual and collective commitment of its faculty to this end; and whereas the Faculty Council, on behalf of the faculty, wishes to provide renewed guidance to colleagues on how best to achieve this important objective; now therefore the Faculty Council resolves:

Academic work is a joint enterprise involving faculty and students. Both have a fundamental investment in the enterprise and share responsibility for ensuring its integrity. Therefore, the specific actions enumerated below are declared to be those which are included in, but do not exhaust the responsibility of the faculty in relation to the Honor Code.

I. Awareness.

To assure that community-wide expectations regarding academic integrity are understood and communicated, and that students are held accountable for conforming their conduct to such expectations, faculty members, teaching assistants and other instructional personnel should become familiar with the University Honor System (embodied in the Instrument of Student Judicial Governance and related documents) and other sources of information about instructional practices

that foster a strong commitment to academic integrity. Deans, department chairs, advisors, and others responsible for academic units and support services related to the University's academic mission should aid instructional personnel in achieving this objective.

II. Communicating Expectations and Administering Examinations.

To assist students in complying with their responsibilities relating to academic integrity, faculty members, teaching assistants, and other instructional personnel should:

- A. Use good judgment in setting and communicating clear ground rules for academic work conducted under their supervision (for example by stating expectations as part of course syllabi, identifying materials that may or may not be used in completing assignments, and indicating the extent of collaboration that is or is not permitted).
- B. Require students to sign the honor pledge as a condition of submitting academic assignments.
- C. Take steps to prevent unauthorized access to examinations during development, duplication, and administration.
- D. Avoid re-using prior examinations in whole or part to the extent possible in keeping with sound academic judgment (such as when warranted as part of an assessment system that relies upon recurring use of a pool of pre-tested and validated multiple choice questions, when security is assured, or when questions are placed on reserve or otherwise made available in advance to all students on an even-handed basis).
- E. Take all reasonable steps consistent with physical classroom conditions to reduce the risk of cheating during the administration of examinations.
- F. Maintain proper security during the administration of examinations including, as appropriate, overseeing distribution and collection of examinations and proctoring the examination session.
- III. Oversight.

In the event of student misconduct that appears to violate the requirements of the Honor Code, faculty members, teaching assistants, and other instructional personnel should:

- A. Report to the appropriate Student Attorney General any instance in which the instructor has reasonable basis to conclude that a student under the faculty member's supervision has engaged in academic dishonesty or substantially assisted another to do so in connection with academically related work. Such reports should include a brief description of the suspected academic dishonesty including surrounding facts and circumstances, and may, if the faculty member chooses, incorporate a recommendation as to the appropriate sanction or disposition from among those available in the event the student is found guilty (such as whether a failing grade would be implemented as to a particular course assignment, component or the course as a whole).
- B. In the instructor's discretion, notify the student of the instructor's intention to report the suspected academic dishonesty and permit the student to provide relevant further information if the student chooses to do so.
- C. Refrain from taking unilateral punitive action as to a student rather than reporting conduct in suspected violation of the Honor Code.
- D. Cooperate with representatives of the student judicial system (including the appropriate Student Attorney General, defense counsel, Honor Court personnel, and the Judicial Programs Officer) in conducting necessary investigation, providing testimony or other evidence, recommending appropriate sanctions, or otherwise bringing the matter to prompt conclusion.
- IV. Involvement.

To bring to bear requisite faculty judgment regarding the nature and importance of academic integrity, and to nourish a strong campus-wide understanding and commitment to associated intellectual and personal values, faculty members, teaching assistants, and other instructional personnel should:

A. Explore issues of integrity in connection with instructional activities where relevant and appropriate.

- B. Encourage their academic units to take matters of academic integrity seriously, become informed regarding related problems and advisable means of preventing problems from arising, and provide requisite training and support to instructional personnel.
- C. Participate, upon request, as part of educational initiatives, faculty advisory panels, and University Hearings Board designed to create, nurture, and enforce high standards of academic integrity within the University community.

If you have questions about the Honor Code, please contact the Office of Student Conduct or the Managing Director of the MAC Program.

B. The Honor Code and the MAC Program

UNC Kenan-Flagler is not only a collection of faculty members, staff members, and students; it is a community colleagues striving for academic and professional excellence. The Honor Code 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. Past community members have always been cognizant of the fact that they are representing UNC Kenan-Flagler, one of the finest business schools in the world. As students of one of the most highly esteemed academic programs at UNC Kenan-Flagler, MAC students have a special responsibility for maintaining the professional image of the school.

Specific Kenan-Flagler student responsibilities under the Honor Code include but are not limited to 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, the UNC Kenan-Flagler MAC student is expected to seek any and all necessary clarification from the instructor.
- To understand if past exams may be used to study. Instructors will often 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.

2.2: University Policy on Prohibited Discrimination and Harassment, including Sexual Misconduct

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 (Adrienne Allison, adrienne.allison@unc.edu), Report and Response Coordinators (Ew Quimbaya-Winship, eqw@unc.edu; Rebecca Gibson, rmgibson@unc.edu), Counseling and Psychological Services (CAPs) (confidential) in Campus Health Services at (919) 966-3658, or the Gender Violence Services Coordinators (confidential) (Cassidy Johnson, cassidyjohnson@unc.edu; Holly Lovern, holly.lovern@unc.edu) to discuss your specific needs. Additional resources are available at http://safe.unc.edu.

2.3: 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 can be accessed at http://studentconduct.unc.edu.

2.4 Additional Student 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.

2.5: 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:

A. 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 each have the opportunity to decide what they will teach and how. There
 is no official UNC Kenan-Flagler pedagogy for the classroom. Faculty members are encouraged to
 tap their own individual talents and experiences. We believe MAC students preparing for significant
 accounting careers benefit from exposure to different learning approaches.

B. 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.

C. 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.

D. 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 cuttingedge, 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 <u>after</u> he or she has completed the grading of all assignments and
 examinations and submitted final grades.

2.6: 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 in order 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.

Expectations for Students

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

Expectations for Faculty

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

2.7: 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.

A number of other exceptions to the rule are explained in the University's FERPA policy. You may obtain a copy of the policy and additional information about FERPA from the Associate University Counsel, CB#9150, 01 South Building. The <u>FERPA policy</u> and <u>federal FERPA regulations</u> 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. To prevent such releases, you may complete a "Request for Non-Disclosure of Information" form, available in 105 Hanes Hall, and return it to the University Registrar. For more information http://regweb.oit.unc.edu/students/your_privacy.php

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, in order to communicate employment-related information to employers. Students will 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

B. Restricting Release of Information

Students may choose to:

- Have some or all directory information restricted;
- Remove all student data from the web, or;
- Restrict how their name and address information, including campus electronic mail address, is printed in the campus directory and listed in the online campus directory.

The student must either set the appropriate access online via the web on the ConnectCarolina Student Center, notify the Office of the University Registrar in writing, visit said office in SASB North to complete the appropriate form, or call 919-962-3954 if you have any questions regarding the options listed above.

Before completing your request(s), please be aware that a Restricted Release of Information blocks the release of directory information:

- In the printed campus directory (name/address [local and grade/billing]/phone number/campus electronic mail address automatically excluded)
- In the online campus directory (name/address [local]/phone number/campus electronic mail address automatically excluded) located at the following web site address:www.ais.unc.edu/campus dir
- Printed lists generated by the Registrar's Office for outside users
- At computer terminals all over campus

2.9: Class Decorum

We strive to provide the most favorable classroom learning environments possible for all of 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.

2.10: Student Employment

The MAC Program is a rigorous program. In addition to class meetings which are held throughout the week, exams are sometimes scheduled in the evenings and on weekends. The MAC Program does not recognize work obligations as an acceptable excuse for absences from classes, presentations, special seminars or exams.

Section 3: Academic Information

3.1: Academic Calendar

The MAC (online) academic week begins Monday and ends Sunday. Each new term begins on the first Monday of the month when the term starts (January, April, July, and October).

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 have to miss a class for an important holiday, please let the staff and professor know well in advance so we can consider alternatives with you.

A. Class Attendance Policy

Regular class attendance is a student obligation. Students are responsible for all of 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)
- 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 Honor Code 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 Director of Academics and Operations. 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.

3.2: Dropping, Adding, and Auditing Courses

Course registration occurs on a quarterly basis, beginning approximately 7 weeks prior to the start of each new term, and remaining open for three weeks. 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 disseminated to students via email approximately one week prior to 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 classes can be added after the first Monday of the term.

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 MAC 710 and MAC 776 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. MAC 710 and MAC 776 cannot be dropped without a full withdrawal from the program.

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 such a vital element of the MAC Program, students are not permitted to audit courses. There will be deliverables for each course you take.

3.3: 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 prior to the start of the term. 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.

3.4: Course Waivers

Online MAC students may request a review of their academic record to assess their eligibility to waive certain MAC curriculum courses. Students must send a completed course waiver request form, course description(s), syllabus, and unofficial transcript with course grades listed to AccountingOnlineRegistrar@kenan-flagler.unc.edu. All waiver requests and accompanying documentation must be submitted before your first day of classes (not counting the Orientation and Leadership Immersion).

The following courses are eligible for a waiver: Introductory Finance, Managerial and Cost Accounting, Auditing and Assurance Services, and Federal Income Tax. All other core courses and elective credits will not be waived under any circumstances. At least 33 credit hours are required to earn the MAC degree, 20 of which must be accounting-focused credit hours as defined in the official waiver policy.

All submitted courses must have been taken at a US-based AACSB-accredited school and a grade of B-or better must have been earned. Courses must have been completed for credit within five years prior to matriculation into the MAC Program. If the course was completed in a timeframe greater than five years prior to matriculation into the MAC Program, then special permission by the Managing Director and the MAC Associate Dean is required. Coursework must have been taken within 15 years of matriculation into the MAC Program in order to be considered for a waiver.

3.5: Degree Requirements

To earn a Master of Accounting degree through the online format, students will need to complete **48 credit hours** (45 for students who started before June 2018) unless otherwise approved by the Associate Dean (see section 3.4 for Course Waiver policy). The 48 (or 45) credits consists of 34 (or 31) core credit hours (including the Leadership Immersion), 8 concentration credit hours, and 6 credits of electives.

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 participating in structured recruiting must plan to take all courses within the concentration of their choosing by the time they complete the program. The concentration selected must line up with the positions for which you interview. Students not participating in structured recruiting can elect to forgo a concentration and take 8 credits of electives to fulfill that credit requirement. Students must complete all required credit hours within 36 months of starting the program.

MAC student may select from three concentrations: Audit, Financial Analysis & Reporting, and Tax.

The Audit concentration consists of 4 courses (8 credits):

- Accounting for Mergers and Acquisitions (2 credit hours)
- Applied Audit (2 credit hours)
- Information Management and Analytics Technology for Accountants (2 credit hours) or equivalent
- Advanced Auditing (2 credit hours)

The Financial Analysis & Reporting concentration consists of 4 courses (8 credits)

- Financial Statement Analysis (4 credit hours)
- Accounting for Mergers and Acquisitions (2 credit hours)

And a choice of one of the following:

- Information Management and Analytics Technology for Accountants (2 credit hours)
- Corporate Tax Strategy (2 credit hours)

The Tax concentration consists of 4 classes (8 credits):

- Corporate Tax Strategy (2 credit hours)
- International Tax (2 credit hours)
- Taxation of Flow-Through Entities (2 credit hours)
- Tax Research (2 credit hours)

A. Suggested Core-Course Sequences

	Core Course List								
Course			Required Prerequisites						
Number	Course Name	Credit Hrs	(* = pre- or corequisite)						
	Leadership: Ethics, Professionalism and Team								
	Building in Today's Diverse Business								
MAC 776	Environment	1							
MAC 710	Financial Reporting A	4							
MAC 718	Introductory Finance	4							
MAC 711	Financial Reporting B	4	MAC 710, MAC 718						
MAC 775	Professional Communication for Accountants	2							
MAC 730	Auditing and Assurance Services	4	MAC 710*						
MAC 745	Federal Income Tax	4	MAC 710						
			MAC 710, MAC 711, MAC						
MAC 712	Financial Reporting C	4	745*						
MAC 720 Managerial and Cost Accounting		4							
MAC 854 Data Analytics for Accountants		2	MAC 710						
MAC 776B	Shaping Inclusive Global Leaders	1							

Suggested Core Sequence (1 core class per term)								
Term 1	Term 2	Term 3	Term 4	Term 5	Term 6	Term 7	Term 8	Term 9
				MAC				
MAC 776	MAC 718	MAC 711	MAC 775	730	MAC 745	MAC 712	MAC 720	MAC 854
MAC 710	MAC 776B							

Suggested Core Sequence (2 core classes per term)				
Term 1	Term 2	Term 3	Term 4	Term 5
				MAC
MAC 776	MAC 718	MAC 711	MAC 745	712
MAC 710	MAC 730	MAC 720	MAC 854	
MAC 775	MAC 776B			

B. 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. Exemptions to this policy must be approved prior to admission by the Associate Dean, the Managing Director of the MAC Program, and Director or Dean of the second program.

C. 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: 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. You'll receive an email from Student Support providing instructions on how to complete the evaluation. The link to the online course evaluations will become active during a limited window. Professors will receive anonymous results of their course evaluations after they submit final course grades to the MAC Program Office.

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. We take these inputs very seriously. Please take time to complete the evaluations.

3.7: 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 Support Advisor, 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 on 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 Honor Code 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.

3.8: Leaves of Absence

A. Student-Initiated

Students must receive permission from the MAC Program Associate Dean in order to be granted a leave of absence. Students should start the process as soon as they know a leave of absence will be necessary.

A leave of absence may be no longer than one year (four terms). A student who takes a leave of absence is still required to complete the program requirements within 36 months of his or her first term. Students can work with the MAC Program Registrar to design an enrollment plan.

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, a student is limited to one career-services appointment during this time. Additional appointments will be considered on a case-by-case basis.

B. University-Initiated

In keeping with the long tradition of student self-governance at The University of North Carolina at Chapel Hill, the Chancellors of the University have delegated a portion of their authority in matters of student discipline to a student judicial system that functions in accordance with The Instrument of Student Judicial Governance. From time to time, however, the University is faced with situations involving behavior of applicants for admission, who are not yet within the jurisdiction of the student judicial system, and situations involving students that require a University response because they pose some danger to the University and/or its processes but that are not cognizable under the Instrument. Occasionally emergency situations arise in connection with student behavior that requires faster response than the student judicial system's procedures can provide. To address all of these situations and to fulfill the University's obligation to provide a safe campus, the Emergency Evaluation and Action Committee has been established.

For more information on university-initiated leaves please go to http://policy.sites.unc.edu/files/2013/04/EEAC.pdf.

3.9: 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 Office.

Withdrawals from a term are permitted only through the last day (Sunday) 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 will not need to attend another Orientation and Leadership Immersion.

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.

3.10: Grading and Appeals

A. Grading System

The letter grades assigned in the MAC Program are as follows:

Letter Grade	Designation
Н	High Pass
Р	Pass
Ĺ	Low Pass
F	Fail

A fixed curve applies to all courses which are part of the MAC Program's core curriculum. This policy excludes core courses that are offered exclusively on a pass/fail basis as well as MAC 775 (Professional Communication for Accountants). The grades assigned in core curriculum courses must conform to the following distribution:

Grades	Percentage
Н	Maximum of 25%
Р	Roughly 70%
L	Minimum of 3%

Concentration requirement courses and elective courses sometimes differ from core courses on a number of different dimensions such that the establishment of a uniform policy for grade distributions presents a greater challenge than for core courses. Nonetheless, the MAC Program expects that faculty teaching these courses will not depart dramatically from the grade distribution for core courses. In particular, faculty should understand that poor performance in one of these courses should still merit the award of an "L" grade. Similarly, faculty should be vigilant against awarding too many "H" grades. As a general rule, faculty members should not assign more than 40% "H" grades in non-core courses.

For both core and non-core courses, the grading distribution applies to the remainder of the enrollment in the course after any grades of "F" have been assigned. A grade of "F" is an indication from the faculty member that the student's performance is below the minimum required of a student enrolled in a graduate program at UNC Kenan-Flagler Business School.

Receiving a grade of "F" results in the student becoming academically ineligible to continue in the MAC Program.

A grade of "IN" (Incomplete) 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, with a copy to the Managing Director of the MAC Program. If the "IN" grade is not replaced with a permanent grade by the last day of classes for the same term six months later, the "IN" will revert to a grade of "F."

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 Registrar. Grade reports contain your grade and the number of credit hours for the course. MAC students are expected to perform in the "P" 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 (Also see Special Receipt Requests under Billing)

If you are required to submit grades for employer reimbursement and require documentation other than what is available in your ConnectCarolina Student Center (my.unc.edu), 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 initiate a change of a course grade as a result of a reevaluation of the quality of the student's performance or as a result of additional work performed by the student. A professor may, however, change the grade on an individual assignment, test, or project due to a reevaluation of the student's performance. If a final grade for the course has not yet been assigned, the changed grade on the individual assignment, test, or project may impact the final course grade.

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."

The University's Policy on Prohibited Discrimination, Harassment and Related Misconduct Including Sexual and Gender-Based Harassment, Sexual Violence, Interpersonal Violence and Stalking (https://unc.policystat.com/policy/4514917/latest/) prohibits discrimination or harassment on the basis of an individual's race, color, gender, sex, national origin, age, religion, disability, veteran's status, genetic information, sexual orientation, gender identity or gender expression. The Procedures identified in this Policy provide specific information for students who believe that they have been discriminated against or harassed on the basis of one or more of these protected classifications.

Students who want additional information regarding available campus resources and the University's process for investigating allegations of discrimination or harassment should visit safe.unc.edu and/or contact the Equal Opportunity and Compliance Office for assistance:

Equal Opportunity and Compliance Office/ eoc.unc.edu

Telephone: (919) 966-3576 Email: eoc@unc.edu

Any administrator or supervisor, including a department chair, associate dean or other administrator, who receives a student's report about prohibited discrimination or harassment, must notify the Equal Opportunity and Compliance Office immediately upon receiving the report. 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 Ineligibility

To take effect starting the July 2018 term, including Orientation and Immersion (MAC 776):

Student academic performance is evaluated at the end of each term to determine eligibility status. Academic ineligibility results if a student receives a grade of "F" in any course or accumulates grades of "L" in more than 8 hours of coursework. This accrual is inclusive of all grades received over the duration of the academic year.

Students who become academically ineligible are considered ineligible to 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.

For students who have been reinstated through previous AI processes, the reinstatement letter governs when students will appear before the AI committee.

Students receiving L's under the threshold may be contacted by the program for a consultation.

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 potential the student has to complete the curriculum without further academic difficulty.

A committee composed of a total of three faculty members, as well as the Managing Director, Director of Academics and Operations, and Associate Director of Academics and Operations 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. The committee is charged with examining all information relevant to the student's appeal and makes a decision 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 of 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 credit hours and quality points associated with the assigned grade will be added to previously completed credit hours and quality points associated with the student's academic records (i.e., 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 of 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 as a result 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 to the student.

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

3.11: Exams

Students will be expected to take their exams during the specified exam window. Proctoring software will be used for all exams.

Students should confirm the access and reliability of their technology set-up for exams. Being hardwired is required to assure reliability of internet connection. Students who experience real-time unexpected technological issues in the LMS during the exam window should contact Student 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 Director of Academics and Operations. 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.

3.12: 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.

3.13: Graduation

A. Requirements

In order 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 on transcript
- Has become academically ineligible and has not met reinstatement requirements
- Has any unresolved Honor Code violations

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 an Honor Code violation pending with the University, must request and receive permission from the Managing Director of 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/

Name on Diploma

The way a student's name appears in MyUNC 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.

Student's 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 in order to get a diploma with a different name on it.

3.14: 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.

3.15: 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 state board of the state you are thinking of taking the exam in.

3.16: 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 and post an announcement on http://2nc.onlinemba.unc.edu. 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} 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 (or, for students who entered prior to June 2018, 45) credits required for graduation. Tuition is billed each term according to the number of credits registered for in that term. Tuition rates are subject to an annual increase every July. Students will be notified regarding tuition increases.

This cost covers 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.

The September interview week is not for credit. Students will be required to pay for their own lodging, food (outside of the official events), and transportation to Chapel Hill. The MAC Program will provide a room block, securing a competitive rate for students.

C. Payment Methods

All tuition payments should be made directly to the University Cashier's Office.

UNC accepts credit cards (American Express, Diners Club, Discover, MasterCard, and Visa) or electronic checks for tuition payments. If you make your payment with a credit card, a non-refundable "transaction fee" will be added to your bill. The transaction fee is currently 2.75% of the total charge and is subject to change.

Enrollment deposits can be paid via credit card (MasterCard and Visa only) or electronic check.

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 Monday and end Sunday. 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 week of the class	95%				
Before the end of the second week of		Before the end of the first week of the					
the term	80%	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 charged the full tuition for MAC 776. No refund will be processed for MAC 776 once attended.

Fellowships are not applied towards 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 MAC 710 and MAC 776 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
- Honor Court cases
- Unpaid fees and fines from other university units

Students who have holds on 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 disburses 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 (One Card)

The UNC One Card is the official identification card for MAC students at the University of North Carolina at Chapel Hill. Online MAC students do not need a One Card, but, if they wish, can purchase one for \$15 by going to the One Card Office in person.

4.5: Student Directory

The Learning Management System (LMS), http://2nc.onlinemba.unc.edu, contains a photo student directory of the MAC Program online students. As part of your orientation, you will be given the choice of uploading your photo and then can request contacts with other students in the LMS.

4.6: 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.

4.7: 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.

4.8: 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 my participation in the program, including without limitation, audiovisual recordings of my name, voice, likeness, statements, and created materials; (ii) the right to reproduce, publish, display, distribute and otherwise use my 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, I consent to the disclosure of the Recording by the University and any party authorized by the University.

I understand and agree that the University will be the owner of each Recording that includes my 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 I waive any rights of privacy and/or publicity that I might otherwise have with regard to the Recording and/or any derivative work(s) of the Recording.

4.9: Student Support

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 call if there is a problem you would like to discuss. We will do our best to help you. In case of an after-hours emergency, someone can be reached at Student Support by calling 1-877-986-2622 or emailing studentsupport@onlinebusiness.unc.edu.

Section 5: Technology

5.1: Student Portals

MAC online students will use multiple student portals while pursuing the MAC degree.

Learning Management System (LMS), http://2nc.onlinemba.unc.edu: this is your student portal during the program for course information, announcements, class directories, and many more resources you will use. Aside from email, this is the primary way the MAC Program office communicates updates. It is a good practice to check http://2nc.onlinemba.unc.edu every day.

Technology Support contact information and hours of operation are also posted on the LMS. If you need technology support and cannot access the LMS, someone can be reached at Student Support by calling 1-877-986-2622 or emailing studentsupport@onlinebusiness.unc.edu.

UNC Kenan-Flagler Intranet, https://home.kenan-flagler.unc.edu/Pages/Default.aspx: 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.

UNC Campus Portal, http://my.unc.edu/dt: 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

All students are required to have regular access to a printer and scanner to be used during the live, synchronous exam sessions.

COMPUTER SYSTEM REQUIREMENTS:

- At least 4GB RAM (8 GB ideal)
- 2 GHz Dual Core or faster processor
- For MAC Users: OS X 10.8 of higher
- For PC Users: Windows 7 or higher
- A hard-wired (Ethernet) broadband internet connection OR 3G or faster wireless connection.
 Speeds no less than 5 MB/s for download and 2MB/s for upload. Ideal speeds are 10 MB/s download and 2 MB/s upload.

WEB-BROWSER REQUIREMENTS:

• The most current version of at least two web browsers. We suggest Google Chrome or Mozilla Firefox.

EQUIPMENT REQUIREMENTS

- Headset or headphones with speakers and microphone, or wired headset with landline phone, or mobile device with earbuds. We recommend having headphones with a microphone that connect to your computer.
- Internal or external webcam.

When logging in for the first time, you will run a tech check to make sure your computer meets the requirements. If you need a newer version of something, it will allow you to install during tech check.

Software available to students:

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

Other software (i.e. Parallels Desktop for Mac) can be purchased through UNC Student Stores (www.store.unc.edu). UNC Student Stores will ship the physical media to your address.

5.3: Databases

As a UNC Kenan-Flagler student, you will have access to a variety of specialized databases and electronic resources. The main research tools page for UNC Kenan-Flagler is located at http://specials.kenan-flagler.unc.edu/research/Pages/default.aspx.

5.4: Email

Along with your network login, an email account has been setup 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. You can access your email in a variety of ways. For example, you can connect to our Exchange server by using Outlook, IMAP protocol with Outlook, Outlook Express, or other email programs, or you can access your mail via the web at https://webmail.business.unc.edu/owa/. You will receive information about your email account approximately one month prior to the beginning of class. Your email address will be:

firstname_lastname@kenan-flagler.unc.edu

You will have a 1 GB storage limit for your email account. If you exceed this limit, you will no longer be able to receive emails until your account is under the limit. Remember, deleted and sent items are stored and remain a part of your mailbox size. Therefore, to avoid exceeding your storage limit, you should periodically empty the deleted and sent mail folders. The IT Help Desk will provide assistance for any email questions or problems.

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 have the opportunity to setup an Alumni Universal UNC Kenan-Flagler forwarding email account such as YourChoice@uncbusiness.net 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.

5.5: 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.

5.6: Password Resets

You can reset your UNC Kenan-Flagler account password or your Onyen password by visiting the Password Station: https://ims.business.unc.edu.

5.7: 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 well 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.

5.8 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 is 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

If you have a documented disability or medical condition, you may be eligible for accommodations through Accessibility Resources and Service (ARS). Through ARS, The University of North Carolina - Chapel Hill seeks to meet the individual needs of applicants and current students with disabilities and medical conditions by coordinating and implementing appropriate accommodations and providing resources and services as they relate to academics, residences, dining and co- and extra-curricular campus activities. ARS also functions as a source of information, educational outreach and advice, as well as a communication link among individuals with disabilities, faculty and staff, outside agencies, and the community at large. For more information, please see https://ars.unc.edu/about-ars on their website.

Faculty are encouraged to understand ARS policies and procedures (https://ars.unc.edu/about-ars/ for more information) as well as utilize the Syllabus Statement regarding ARS (https://ars.unc.edu/faculty-staff/syllabus-statement/).

If a MAC student requires individual accommodations for facilities, testing, or other aspects, the student must register with ARS. The MAC Program cannot extend without students first being registered with this office. The MAC Program, in partnership with the Office of Accessibility Resources & Services, will ensure that approved accommodations are provided.

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 located in McColl Building. Because working professionals have special time constraints, telephone appointments can be made. Check the web site https://extranet.kenan-flagler.unc.edu/BCC/Pages/default.aspx 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 2019-2020 Structured Recruiting Calendar and Policies document at the start of the MAC Program.

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. A report of unprofessional student behavior may result in: an Honor Code violation, 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 through 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 an honor code violation and suspension of career advising resources.

Leave of Absence (see also section 3.8)

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.

Honor Commitments throughout Your Career Search

Attend all events for which you register and/or are required to attend. Should you encounter an emergency and need to cancel your participation, please contact the MAC Career Services office as soon as possible. Failure to comply with this directive may result in a suspension of your recruiting activities and utilization of career services. For those participating in **structured recruiting**, you may **not** cancel a second-round interview after formally accepting the invitation. Avoid scheduling visits during class sessions, and seek professor approval **before** accepting visits during your class schedule.

B. Structured Recruiting: Employment Offers and Acceptances

Students are expected to inform the MAC Career Services team of any and 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. 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 November 4, 2019, 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 an Honor Code violation and may result in: denied matriculation or expulsion from the Master of Accounting Program, suspension of recruiting activities, or other penalties. Should you renege 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 Services 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 leading and gain feedback helps them get better and better at it and this approach is part of what sets us apart.

Most important, 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

You will have access to UNC Kenan-Flagler's alumni exclusive services web site (https://www.alumniconnections.com/olc/pub/UBS/register/register.cgi) two months after you start the program. Log on using your PID. You will have access to the alumni directory, the Alumni Career Network, career resources, and job postings. If you have an open position in your company we hope you will post it on our site.

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.

6.6: Amendment

Statements in this manual 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.