

Master of Accounting Student Handbook (campus format)
Information, Policies, and Resources

Class of 2026

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 program's success. Faculty and staff will communicate program expectations, policies, and procedures to the students. The student's role is to become familiar with the program and its policies.

Contents

Section 1: Organization.....	4
1.1: Mission Statement.....	4
1.2: Core Values.....	4
1.3: UNC Kenan-Flagler's Vision for Leadership.....	4
1.4: Branding	5
Section 2: Student Policies.....	6
2.1: Matriculation	6
2.2: The Student Code of Conduct	6
2.3: University Policy on Prohibited Discrimination and Harassment, including Sexual Misconduct	7
2.4: University Alcohol Policy	8
2.5: Additional Student Responsibilities Related to Kenan-Flagler Relationships.....	8
2.6: Professionalism	8
2.7: Free Speech and Free Expression within The University of North Carolina	8
2.8: Student's Right to Privacy (FERPA)	9
2.9: Class Decorum.....	11
2.10: Student Employment.....	11
Section 3: Academic Information	12
3.1: Full-Time Status	12
3.2: Class Attendance Policy	12
3.3: Dropping, Adding, and Auditing Courses	13
3.4: Holds on Student Accounts.....	13
3.5: Degree Requirements	13
3.6: Transfer Credit and Course Waivers	16
3.7: Requests for Credit Overload	17
3.8: Personal and Academic Difficulties	17
3.9: Leaves of Absence.....	17

3.10: Withdrawal from the Program	18
3.11: Grading and Appeals	19
3.12: Exams.....	22
3.13: Teams.....	23
3.14: Course Evaluations	23
3.15: Class Rank and Beta Gamma Sigma	23
3.16: Graduation.....	23
3.17 Transcripts.....	24
3.18: CPA Requirements	24
3.19: Inclement Weather Procedures	24
Section 4: Program Information	26
4.1: Tuition.....	26
4.2: Financial Aid.....	26
4.3: Address, Name, and Phone Number Changes	26
4.4: Student ID (One Card)	26
4.5: Authorization and Release for Use of Recordings	26
4.6: Solicitation	27
Section 5: Technology.....	28
5.1: Program Requirements	28
5.2: Acceptable Use of Technology	28
5.3: Computers in the Classroom	28
5.4: Sending Information to MAC Students	29
5.5: Student Portals.....	29
5.6: Printing	29
5.7: Email.....	29
5.8: ONYEN and Personal ID Number (PID)	30
5.9: Password Resets	30
Section 6: Resources	31
6.1: Accessibility Resources and Service	31
6.2: Business Communication Center.....	31
6.3: Career Services.....	31
6.4: Alumni.....	33
Section 7: Kenan-Flagler Business School Policies.....	35
7.1: Hours of Operation	35
7.2: Lost and Found	35
7.3: Smoking.....	35
7.4: Food and Drink.....	35

7.5: Study Space	35
7.6: Kenan-Flagler Business School Fitness Center	36
7.7: Parking	36
Section 8: Amendment	37

Section 1: Organization

1.1: 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.

1.2: Core Values

INTEGRITY

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

INCLUSION

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

INNOVATION

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

IMPACT

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

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

1.4: Branding

We are happy you have 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 a key 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 résumé:

UNIVERSITY OF NORTH CAROLINA, Kenan-Flagler Business School – Chapel Hill, NC

Month 202X

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>

Section 2: Student Policies

2.1: Matriculation

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

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

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

A. UNC Kenan-Flagler Undergraduate Students

Currently enrolled UNC-Chapel Hill Undergraduate students who: 1) have been admitted to the MAC Program, 2) have accepted an offer of admission by paying their deposit and 3) plan to matriculate as a student in good standing into the graduate program must comply with the following conditions expected of all UNC Kenan-Flagler MAC students.

- UNC Kenan-Flagler Undergraduate Business majors must earn at least a 3.0 GPA in both the fall and spring semester of their final year in order to enter the MAC Program.
- Know and comply with the Career Services Policies and initiate clarification if needed.

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

2.2: The Student Code of Conduct

The University of North Carolina at Chapel Hill is committed to fostering a community where intellectual honesty and personal integrity are highly valued; individuals are trusted, respected, and fairly treated; and there is consistent accountability for conduct that affects the safety and welfare of the University and its members. The activities of students, inside and outside the classroom, impact the educational process and learning environment. Academic as well as non-academic conduct are, therefore, areas of

appropriate concern and regulation by the University. This Student Code of Conduct embraces the ideals of academic honesty, personal integrity, and responsible citizenship that are essential to the University community. [Visit the University Policies website to read the complete Student Code of Conduct.](#)

A. [The Student Code of Conduct and the MAC Program](#)

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

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

- To understand what type of collaboration is allowed. Be sure you have the instructor clarify the extent to which your study group can collaborate on individual papers, cases, briefs, exams, presentations, etc. Do not use a former student's case notes or work of any kind, as such action may result in dismissal.
- To understand each instructor's individual rules regarding assignments. Seek clarification if you are not certain about what is allowed and what is not. In the absence of clear guidelines regarding an assignment, presentation, examination, or other academic submission, students are expected to seek all necessary clarification from the instructor.
- To understand if past exams may be used to study. Instructors may provide students with exams they have given in the past. Ask the instructor if it is permissible to study from a previous exam if you obtain one not provided by the instructor.
- To maintain professional conduct and communications during all activities related to classes, events and interactions with fellow students, instructors, administration and recruiters.
- To avoid disrupting the learning or classroom environment for other students or the instructor.

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

[2.3: 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 Associate Vice Chancellor for Equal Opportunity / Title IX Coordinator (Elizabeth Hall, cehall@email.unc.edu), Report and Response Coordinators (reportandresponse@unc.edu), Counseling and Psychological Services (CAPs) (confidential) in Campus

Health Services at (919) 966-3658, or the Gender Violence Services Coordinators (confidential) (gvsc@unc.edu) to discuss your specific needs. Additional resources are available at <http://safe.unc.edu>.

2.4: University Alcohol Policy

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

2.5: Additional 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.

2.6: Professionalism

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

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

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

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

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

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

The University's mission includes the transmission and advancement of knowledge and understanding, the pursuit of which is dependent upon the ability of our faculty and students to remain free to inquire,

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

The full language of this policy may be found at:

<http://www.northcarolina.edu/apps/policy/index.php?pg=dl&id=19766&format=pdf&inline=1>

2.8: Student’s Right to Privacy (FERPA)

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

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

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

- 1) The University will release information without the student’s prior consent to teachers, officials and employees of UNC who have a legitimate educational interest in the information. A school official has a “legitimate educational interest” if it is in the educational interest of the student in question for the official to have the information, or if it is necessary or desirable for the official to obtain the information in order to carry out his or her official duties or to implement the policies of the University of North Carolina.
- 2) If a student is enrolled simultaneously at UNC and another school or school system, or if the student is seeking or intends to enroll in another school or school system, the University will forward the student’s education records to officials of the other school or school system, upon request, without notice to the student.
- 3) If the University takes disciplinary action against the student for conduct that posed a significant risk to the student’s safety or well-being or that of other students or members of the University community, the University may disclose information about that disciplinary action to officials of other schools, which have a legitimate educational interest in the student’s behavior. That disclosure will also be made without notice to the student.

Other exceptions to the rule are explained in the University's FERPA policy. You may obtain a copy of the policy and additional information about FERPA from the Associate University Counsel, CB#9150, 01 South Building. The FERPA policy and federal FERPA regulations are also available online. The Office of the University Registrar will release "directory information" without prior student written consent unless the student has notified the Office to restrict the release of directory information.

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

Directory information is defined as a student's:

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

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

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

A. Release of Career-Related Information

After the completion of the Structured Recruiting process and/or the completion of the MAC program, you will be asked to participate in an employment survey, to gather employment data used for our annual employment report, published on our website, and used in various admissions related materials. All information is reported aggregated and no individual student's personal employment information shall be shared. Additionally, on occasion, the MAC Program may be asked to provide employment-related information to employers. The UNC MAC program may confirm a student's status in the MAC program (ex: enrolled, not enrolled), but no other information may be shared without a student's consent.

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

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

2.9: 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. Students are expected to remain attentive during class and endeavor to eliminate potential distractions. 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, full-time program. In addition to class meetings, which are held throughout the week, exams are sometimes scheduled in the evenings and on Saturdays. Circumstances may result in the scheduling of special seminars or events with short notice, and weather sometimes forces the rescheduling of classes or exams at atypical times.

The MAC Program does not recognize work obligations as an acceptable excuse for absences from classes, presentations, special seminars, or exams. Therefore, students who must hold part-time jobs should seek positions that permit sufficient flexibility in their work schedule to accommodate the Program's requirements. Holding a traditional full-time position (40 hours per week) would likely adversely affect the student's ability to complete the Program. Therefore, the Program strongly advises against holding full-time positions during enrollment in the MAC Program.

Section 3: Academic Information

3.1: Full-Time Status

Students must follow the “lockstep” structure of the curriculum as outlined by the program. In addition, students are not permitted to take more than 14 credits per term except by permission. To seek this permission, contact the Director of Academics and Operations of the MAC Program via email to pursue. International students must maintain at least 9 credit hours of enrollment each term.

3.2. Class Attendance Policy

Regular class attendance is a student obligation. Students are responsible for all their work, including assessments, tests and written work, and all class meetings. If a course instructor sees that a student misses more classes than the course instructor thinks advisable, the instructor may contact the Program staff to share this concern.

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), and;
3. Significant health condition and/or personal/family emergency as approved by the Office of the Dean of Students, Gender Violence Service Coordinators and/or the Equal Opportunity and Compliance Office.

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

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

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

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

When students are unable, for reasons beyond their control, to take an exam at the scheduled time, including the final examination, they can be excused by the 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.

Refer to individual course syllabi for course requirements concerning attendance.

Watching class via Panopto does not replace class attendance. Panopto should only be utilized to refresh oneself on information discussed or to view a missed class in the case of severe illness, hospitalization or death in the immediate family. It is also at the instructor's discretion whether they will allow their class to be recorded.

3.3: Dropping, Adding, and Auditing Courses

Students may only add or drop classes during the add/drop periods. Students are strictly prohibited from dropping classes after grades have been issued.

Students should contact the MAC Program Registrar if they wish to add or drop a class after the end of registration. No classes can be added after the end of the first week of the class.

Students may drop a 10-week course from their schedule up through the end of week 2 of the course. Students may drop a 5-week course from their schedule only until the end of week 1 of the course.

In the case of rare circumstances that are out of a student's control, a student may make a formal request in writing for a late drop. Documentation of extenuating circumstance is required for the Associate Dean to review the request. 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.

Electives may be audited on a space-available basis and with permission from the instructor. NOTE: any course that is audited may not count toward MAC Degree Requirements.

- Registered students are always given priority in any class; therefore, students will have to wait until the end of the add/drop period to determine whether they are able to audit.
- Students interested in auditing are required to send an email to the Director of Academics & Operations of the MAC Program, seeking permission. If approved, the student must seek the instructor's approval as well.
- If permission is granted, there is no formal registration involved in auditing. Audited courses will not be posted to student transcripts.
- If a student audits a course, they are prohibited from formally enrolling in the course in any future term, even those offered in a different program.

3.4: Holds on Student Accounts

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

- Unpaid balances to Cashier's Office
- Unpaid parking tickets
- Unresolved issues with Campus Health Services
- Student Code of Conduct violations

Students who have holds on their UNC Account may be unable to enroll in courses, participate in career services, gain access to university facilities, and in general will lose university privileges associated with their UNC-ONE Card.

3.5: Degree Requirements

Students need to complete 48 credit hours to earn a Master of Accounting degree. The 48 credits consist of 36 core credit hours, 8 concentration credit hours, and 4 credits of electives. Students select their concentration during their second term in the program, before registering for January and April term courses. Students are expected to choose a concentration that aligns with any job offer obtained prior to that or their intended career field. Students should then plan to take all courses within that concentration by the time they complete the program. Students may request permission from the Associate Dean to forego a concentration and complete a custom degree plan.

Core Course List and Schedule			
Term	Course Number	Course Name	Credit Hours
July	MAC 716	Accounting Systems Essentials	2
July	MAC 707	Advanced Spreadsheet Modeling	2
July/January	MAC 775	Professional Communication for Accountants	2
July	MAC 776	Leadership: Ethics, Professionalism and Team Building in Today's Diverse Business Environment	1
July	MAC 710	Financial Reporting A	2
July	MAC 854	Data Analytics for Accountants	2
July	MAC 718A	Corporate Finance Essentials 1	2
October	MAC 711	Financial Reporting B	4
October	MAC 730	Auditing and Assurance Services	4
October	MAC 745	Federal Income Tax	4
January	MAC 712	Financial Reporting C	4
January	MAC 718B	Corporate Finance Essentials 2	2
April	MAC 720	Managerial Accounting	2
April	MAC 888	Strategic Cost Accounting	2
April	MAC 778	Applications of Financial Reporting	1

Electives, including concentration courses, are completed in the January and April terms.

Students starting the MAC Program in August complete a 46-credit hour program. During the July term, MAC 716 and MAC 710 are taken on a compressed schedule, simultaneously with MAC 707 and MAC 854. They do not take MAC 718A. Instead, August starts must have completed an approved Finance course as a prerequisite. August starts take MAC 775 in January.

MAC students must concentrate in Audit, Financial Analysis & Reporting, or Tax. Each concentration consists of 4 courses (8 credit hours). Students may complete the requirements for more than one concentration.

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

Core and concentration courses may not be substituted.

A. Non-Traditional Courses

Online MAC Courses

Online MAC courses are only to complement current offerings or for extenuating situations. If a class is running on-campus, a student should not be taking it online except for extenuating circumstances. If you believe you have an extenuating circumstance, please contact the MAC Registrar. All such requests are subject to approval by the Director of Academics and Operations of the MAC Program.

MBA Electives

MAC students who wish to enroll in MBA electives at UNC Kenan-Flagler Business School should follow the steps outlined below.

1. Review the list of available MBA electives.
2. Review the course meeting times and dates as their program schedule may operate differently than MAC.
3. Send an email to the Director of Academics and Operations of the MAC Program, seeking permission to take the course. Include the course description and the reason this course is relevant to your career search. Do not move on to Step #4 until the MAC Program has granted approval.
4. Seek faculty approval to take the course. Faculty should send an email to the MAC Registrar with your name, your PID number, the course number, title, and section number.
5. The MAC Program will keep a list of all requests for MBA electives and disseminate that information to the MBA Program Office at the end of MBA add/drop (NOTE: MBA add/drop does not always correspond with MAC add/drop).
6. Should you decide not to remain in the course, you will need to contact the MBA Help Desk immediately. Please also notify the MAC Registrar by email.

Other UNC Graduate Courses

MAC students who wish to enroll in UNC-CH graduate courses should follow the steps outlined below.

1. Students can find graduate level UNC classes, taught outside of the MAC Program, by visiting the UNC Directory of Classes.
2. Send an email to the Director of Academics & Operations of MAC, seeking permission to take the course.
3. Contact the external department to determine if there is space available or if faculty permission is required.
4. Contact the Department to determine enrollment procedures.
5. If students have specific questions about a particular UNC graduate-level course, they should contact the Department teaching the class directly.

DBI (Doing Business In) Courses

Doing Business in (DBI) courses give MAC students an opportunity to study abroad and explore another culture during a 1 or 2-week immersion at one of our MBA exchange partner schools. MAC Students are eligible to apply for these if the timing does not interfere with your MAC required courses. Costs for these range from \$500 to about \$2000 and vary based on the associated partner school. Most courses include accommodation, course material, and cultural visits. If you are interested in enrolling, please contact the MAC Program Registrar.

Pass/Fail

MAC Program courses may not be taken on a pass-fail basis unless those courses are part of MAC Degree Requirements.

Students may receive graduate credit for pass-fail courses taken outside of the MAC Program, but such credit will not count towards MAC Degree Requirements.

3.6: Transfer Credit and Course Waivers

The MAC Program allows students to transfer in credit for MAC 707 Advanced Spreadsheet Modeling and MAC 718A Corporate Finance Essentials 1. There is also an opportunity to waive the degree course requirement for MAC 707 and MAC 718B Corporate Finance Essentials 2.

MAC 707 Advanced Spreadsheet Modeling

UNC students who earned a B or better in BUSI 520 Advanced Spreadsheet Modeling may transfer that credit to their MAC degree and waive the course requirement for MAC 707.

Students who took a similar course at another regionally accredited institution and passed with a grade of B or better may submit that course syllabus for review. These students will also need to complete the MAC 707 waiver assessment for the transfer credit to be accepted and the core requirement to be waived.

Any student may take the MAC 707 waiver assessment to waive the requirement to take MAC 707 but would need to take an additional elective to fulfill the 48 credit hours of coursework.

MAC 718A Corporate Finance Essentials 1

UNC students who earned a B or better in BUSI 408 Corporate Finance may transfer that credit to their MAC degree and waive the course requirement for both MAC 718A and MAC 718B. Transfer credit from one course may not be applied to more than one MAC course.

Students who took a similar course at another regionally accredited institution and passed with a grade of B or better may submit that course syllabus for review. If approved, transfer credit will only be applied to MAC 718A. These students may still need to take MAC 718B if the course at their previous institution does not cover all necessary topics.

If accepted, transfer credit will only be applied to MAC 718A. Although the core requirement to take MAC 718B will be waived, these students will need to fulfill the credit hour requirement with an additional elective.

Additional details regarding transfer credit and course waivers can be found in the orientation course.

3.7: Requests for Credit Overload

MAC students can take no more than 14 credit hours per term. To take more than 14 credits in a term, one must receive approval from the Associate Dean.

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 Program Registrar at least one month before the term starts. Please note that submission of a written request does not guarantee the request will be granted; the student's circumstances will be reviewed fully. Credit overloads are granted on a case-by-case basis. Students who have received "L" grades in prior terms are typically not approved for overloads.

3.8: Personal and Academic Difficulties

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

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

You may also request assistance from your instructors. If other students also need help, your instructor may schedule a review session.

For information on other campus resources, please see Section 6, "Resources," below.

3.9: Leaves of Absence

Due to the lock-step nature of MAC Core Requirements, students are rarely granted a leave of absence without having to restart the MAC Program. A leave of absence may only be granted if the student is in good academic standing and will only be granted for a definite, stated period. Therefore, a student who is academically ineligible, according to the policies on academic ineligibility, must reapply to the MAC Program. In addition, the student's academic record may not contain any temporary grades of IN on courses taken.

In advance of the leave period, the student must contact the Director of Academics & Operations to discuss their circumstances. If a Leave of Absence is still desired, the request will then be forwarded to the Associate Dean of the Master of Accounting Program for approval. If approved, an official MAC Program Leave Letter will follow outlining requirements for returning.

If a leave of absence is granted, then the student must be reinstated. Ordinarily, a leave of absence may not be renewed. Exceptions may be granted by the Associate Dean of the MAC Program. If the student was academically ineligible before taking leave of absence, then they will not be automatically allowed to continue in the program. They must be reinstated by the Academic Eligibility Committee or, failing to do so and having been withdrawn, reapply to the MAC Program.

Students should be aware that while on leave, they cannot be considered enrolled students and therefore will not have access to campus services and benefits afforded to enrolled students, including eligibility for holding student employment positions (e.g., TA) or student health insurance, among other services such as MAC recruiting.

International students who withdraw from the University may face critical consequences regarding their visa status. International students should contact the Office of International Student and Scholar Services to discuss the implications of noncompliance well before processing a leave.

In the event the student is unable to meet the conditions outlined in the MAC Program Leave Letter the student will be required to reapply to the MAC Program. Also, during a leave of absence period, a student is limited to one (1) career services appointment, and any additional appointments will be considered case-by-case.

3.10: Withdrawal from the Program

Withdrawal from the University is not equivalent to a formal leave of absence.

Official, approved withdrawal from the MAC Program and the University is required if a student wishes to drop all courses for that term after it begins.

Withdrawals from a term are permitted only through the last day (Saturday) 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 you for that term and your withdrawal will commence at the beginning of the next term.

To withdraw, students must obtain official withdrawal approval from the Director of Academics & Operations of the MAC Program and complete the withdrawal steps as communicated from our department. A student who receives a Medical Withdrawal through Campus Health Services will be required to adhere to that office's policies regarding reenrollment.

An official MAC Program Withdrawal Letter will follow the completed Official University Withdrawal or Medical Withdrawal, outlining the MAC Program's requirements for return.

A student who withdraws from the MAC Program must formally apply for new admission to the MAC Program, according to the admissions deadlines, if they wish to pursue the degree at some future date.

Please note that a withdrawal means one is not considered an actively enrolled student and therefore will not have access to campus services and benefits afforded to enrolled students, including eligibility for holding student employment positions (e.g., TA), financial aid, student health insurance, among other services such as MAC recruiting.

International students who withdraw from the University may face critical consequences regarding their visa status. International students should contact the Office of International Student and Scholar Services to discuss the implications of noncompliance well before processing a withdrawal.

3.11: Grading and Appeals

A. Grades

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

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

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

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

B. Grade Reports

Grades are always available in your Connect Carolina Student Center. 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.

Details for ordering transcripts are available from the Office of the University Registrar (<http://registrar.unc.edu>).

C. 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. A professor may not initiate a change of course grade because of a reevaluation of the quality of the student's performance or because 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 Harassment and Discrimination (www.unc.edu/campus/policies/harassanddiscrim.pdf) prohibits discrimination or harassment on the basis of an individual's race, color, gender, national origin, age, religion, creed, disability, veteran's status, sexual orientation, gender identity or gender expression. Appendix B of this Policy provides 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 the University's process for investigating allegations of discrimination or harassment should contact the Equal Opportunity/ADA Office for assistance at (919) 966-3576 or equalopportunity@unc.edu.

If a student raises a claim of prohibited harassment or discrimination during an academic appeal, an investigation of the student's claim must be performed under the direction of the Equal Opportunity/ADA Office. The school or department must await the results of the harassment or discrimination 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, the Associate 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 at least 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 MAC Program will communicate the decision in writing to the student.

D. Academic Eligibility

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

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

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

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

E. Appealing for Reinstatement

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

1. mitigating factors that caused the student to perform below expectations;
2. the extent to which these factors have been rectified; and
3. the student's potential to complete the curriculum without further academic difficulty.

A committee composed of a total of three faculty members, as well as the Assistant Dean, Director of Academics & Operations, and Senior Associate Director of Academics & Operations of the MAC Program, meets to consider such appeals. A minimum of four committee members, two of which must be faculty, must be present at each hearing. The committee examines all information relevant to the student's

appeal and decides 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 & Operations by the deadline given by the Registrar (typically at least two business days). The committee will consider written statements from all of the instructors who had the student in their courses. Students appealing their ineligibility must 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 coursework, re-taking certain courses, working with staff to develop a plan for success, or a requirement of readmission. When a course is retaken, the assigned grade will not replace the grade received the first time the course was taken.

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

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

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

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

3.12: Exams

All midterm and final exams for MAC courses are scheduled by the Senior Associate Director of Academics in consultation with MAC faculty. **Except in rare circumstances, all students must sit for midterm and final exams as scheduled.**

Exam schedules are made available to students several months in advance, and students should make plans accordingly. Conflicts due to travel arrangements or work schedules are **not** valid reasons for rescheduling an exam. Similarly, students should not schedule office visits with prospective employers in a fashion that creates a conflict with a scheduled exam.

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 & Operations for rescheduling. This written request should provide a full description of the relevant circumstances or events and an explanation of why they are beyond the student's control. Written verification of the circumstances or event must be provided as well. Requests should **not** be presented, either verbally or in writing, to the faculty member.

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 that would provide justification for rescheduling an exam include severe sickness, hospitalization, or a death in the immediate family.

3.13: 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 our 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.

3.14: Course Evaluations

At the end of each course, you will be asked to complete a course evaluation. Professors are asked to leave 10 to 15 minutes at the end of their last class session for you to complete your course evaluation. The evaluation is online and is open for a limited number of days.

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

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

3.15: 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.

3.16: Graduation

A. Requirements

Students must complete all degree requirements outlined by our program to graduate.

Students must also be in good academic standing to be cleared for graduation.

Early graduation is not permitted. In addition, all holds must be removed before a student can receive their degree and diploma from the Office of the University Registrar. Students cannot be cleared for graduation if one or more of the following conditions exist:

- Has not met the minimum degree coursework requirements
- Is not in good academic standing
- Has an active stop on their UNC account
- Has an outstanding balance with the University
- Has an Incomplete on their transcript
- Has become academically ineligible in their last term of enrollment
- Has been charged with a Student Code of Conduct violation and the hearings pending

B. Diplomas

The course schedule for the campus program will conclude in June but degree conferral will not occur until August. Our program will provide letters of completion as needed during this time. Please contact the Program Registrar should you have a need for this documentation.

Students who are not in good academic standing or have an Student Code of Conduct violation pending with the University, must request and receive permission from the Assistant Dean of the MAC Program to participate in the Graduation Ceremony.

The Office of the University Registrar mails diplomas to graduates approximately six to eight weeks following graduation. Diplomas are mailed to students' permanent/grade/billing address. Students should verify this address and change it if necessary.

Students can order a replacement diploma at <http://registrar.unc.edu/academic-services/diplomas/>

The way a student's name appears in Connect Carolina is the way it will appear on the student's diploma. Information about changing how a name appears on a diploma can be found here: <https://registrar.unc.edu/academic-services/diplomas/diploma-name-faqs/>.

The deadline for completing a name change is typically February. Once the deadline has passed, students will have to order a replacement diploma to get one with a different name.

3.17 Transcripts

Official UNC transcripts must be ordered directly from the University's Registrar's Office. Information is available at <http://registrar.unc.edu/academic-services/transcripts-certifications>. Students do not receive an official copy of their transcript with their diploma.

3.18: CPA Requirements

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

3.19: Inclement Weather Procedures

UNC Kenan-Flagler is part of the greater UNC campus. As such, the Business School will follow the determinations made by the University. There are several ways to determine if UNC classes (and thus MAC classes) have been cancelled:

- Visit UNC's homepage, <http://www.unc.edu/>
- Alert Carolina, <https://alertcarolina.unc.edu/> is also a university-wide site for campus status updates.
- Call the campus adverse weather telephone line at 919-843-1234
- Watch local TV stations and/or listen to local radio stations

In the event UNC has a delayed opening, classes and/or events that were scheduled to begin prior to the delayed opening start time will be cancelled. Classes cancelled because of inclement weather are made up at the discretion of the individual instructor affected by a university closing. Canceled events are rescheduled at the discretion of the sponsoring organization. If you are concerned about traveling to an 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: Tuition

Students are required to pay all University tuition and fees by the published payment due date. Students whose charges will be paid by financial aid can request deferment of their payment. If payment is not received by the Cashier's Office, the student's registration will be canceled, and the student will be unable to attend classes. When the tuition has been paid, the student will be able to register but there is not guaranteed seats in classes that may already be full. Tuition is billed in 3 installments as follows; Fall, Spring and Summer. Summer being the last installment of the program.

4.2: Financial Aid

Financial aid may be available for some students.

Once your financial aid eligibility is finalized, it is your responsibility to complete all necessary disbursement requirements (such as Master Promissory Notes and loan counseling) to ensure funds are sent to UNC Chapel Hill to be credited toward your tuition balance. Please note that all billing of tuition is handled by the main campus Student Accounts and University Receivables (referred to as the Cashier's Office). All financial aid is disbursed directly to the Cashier's Office to be credited toward any outstanding tuition balance 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.

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. For more information, please see <http://onecard.unc.edu/>.

4.5: Authorization and Release for Use of Recordings

By enrolling as a student in the MAC Program, you grant UNC Kenan-Flagler Business School, the MAC Program, and their legal representatives and assignees, the irrevocable right and permission to use photographs and/or video recordings of them on University and other websites and in publications, promotional flyers, educational materials, derivative works, or for any other similar purpose without compensation to them.

The student also understands and agrees that such photographs and/or video recordings of them may be placed on the Internet. The student understands and agrees that they may be identified by name and/or title in printed, Internet or broadcast information that might accompany the photographs and/or video recordings of them. The student waives the right to approve the final product. The student agrees that all

such portraits, pictures, photographs, video and audio recordings, and any reproductions thereof, and all plates, negatives, recording tape and digital files are and shall remain the property of the University.

The student also releases, acquits and forever discharges the State of North Carolina, the University, its current and former trustees, agents, officers and employees of the above-named entities from any and all claims, demands, rights, promises, damages and liabilities arising out of or in connection with the use or distribution of said photographs and/or video recordings, including but not limited to any claims for invasion of privacy, appropriation of likeness or defamation.

The MAC Program may include the pictures, names, mailing addresses, and phone numbers of current MAC students in the MAC Program Student Directory. The Directory will be distributed to professors who teach in the MAC Program, to MAC students, and to firms and corporations that participate in the Program's on-campus recruiting process. Each student's photograph will also appear in the online system for each course in which the student is enrolled. Access to photographs is limited to the faculty member teaching the course, other students enrolled in the course, and the MAC Program staff. The MAC Program may also use student photographs for other purposes in a reasonable, non-invasive fashion as circumstances dictate.

4.6: Solicitation

Only student associations are permitted to sell items in the McColl Building. Each revenue-generating activity must be approved in advance by the MAC Program.

Section 5: Technology

5.1: Program Requirements

Students in the MAC Program should have a computer that meets the following hardware requirements:

- RAM: 4GB minimum, 8GB preferred
- Processor: 2 GHz Dual Core or faster
- Internet Connection: Hard-wired (Ethernet) broadband OR 3G or faster wireless
- Download Speed: 5 MB/s minimum, 10MB/s preferred
- Upload Speed: 2MB/s minimum

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

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

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

5.2: Acceptable Use of Technology

This policy sets forth the standards governing UNC's Kenan-Flagler Business School authorized users' access to local, state, national and international sources of information through the Internet, the UNC Kenan-Flagler network, and computer and electronic mail access. This policy sets forth the rules under which student users may continue their access to and use of these resources. This policy promotes the ethical, legal, and school-related use of the Internet, UNC Kenan-Flagler network, electronic mail, and computer access.

Access to the Internet, UNC Kenan-Flagler network, computer, and electronic mail access is a privilege provided by student users for educational purposes. These resources provide students with effective communication and research and should be used in a way that does not violate MAC Program policy and regulations established.

[The University of North Carolina at Chapel Hill's Information Technology Acceptable Use Policy can be found here.](#)

[Kenan-Flagler Business School policies can be found here.](#)

5.3: Computers in the Classroom

There are two policies regarding computer use in the classroom, one relates to Internet access, and the other to the Student Code of Conduct.

1. As a matter of School policy, network access will not be permitted during regular class times or examinations, except as specifically authorized by instructors in individual courses. During open book exams, where notebook computers are permitted, students are advised to store all needed electronic files on their local hard drives.

2. Students are expressly prohibited from transmitting or receiving course materials of any kind to or from other students. This includes exams, course packs, any course materials for individual use and not for sharing with another student. The transmitting or receiving of such materials is considered a Student Code of Conduct violation and subject to the policies set forth in the Instrument of Student Governance.

5.4: Sending Information to MAC Students

All emails to MAC listservs and email via UNC Kenan-Flagler and UNC Network are the property of the University of North Carolina at Chapel Hill and subject to the jurisdiction of the UNC Honor System.

Students are advised to review the Use of Technology Policy and the UNC Student Code of Conduct if they have questions about appropriateness of information or contact the MAC Program.

5.5: Student Portals

Canvas (<https://kenan-flagler.instructure.com/>) : Canvas is an internal course management system that instructors as well as students utilize for things such as assignment submission, discussion boards, class announcements, syllabi and many other course-related materials. Access is provided to you via the course instructor and typically occurs 1-2 weeks prior to the start of the respective course. For technical issues related to the use of Canvas, contact IT Academic Technologies (ITAcademicTechnologies@kenan-flagler.unc.edu) or the Kenan-Flagler IT Service Desk (itservicedesk@kenan-flagler.unc.edu or 919-962-0792).

There are two systems that students will access for university, school, and program-level information:

1. UNC Kenan-Flagler's MyKE portal, <https://myke.kenan-flagler.unc.edu>: this is your portal to information and links available to all UNC Kenan-Flagler students. Use your UNC Kenan-Flagler account information to log into the UNC Kenan-Flagler Intranet.
2. ConnectCarolina, <https://connectcarolina.unc.edu/>: this is your portal to information and links available to all UNC students. This is where your contact information (name, address, etc.) will be maintained and where you will pay your tuition bills. Use your ONYEN to log into ConnectCarolina.

5.6: Printing

[As a student, you receive printing credits through the Carolina Computing Initiative. Click here for information on student printing at Kenan-Flagler Business School.](#)

5.7: Email

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

firstname_lastname@kenan-flagler.unc.edu

[Click here to learn more about your Kenan-Flagler email address.](#)

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

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

5.8: 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) 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 919-962-9561 or by email at pid@unc.edu.

5.9: 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>.

Section 6: Resources

6.1: Accessibility Resources and Service

MAC students are encouraged to utilize UNC Accessibility Resources and Service (ARS) to seek accommodations and resources and services for disabilities, medical conditions, a temporary disability, or pregnancy complications resulting in difficulties with accessing learning opportunities. For pregnant students without complications, please refer to the [Equal Opportunity and Compliance Office \(EOC\) policy](#).

If a MAC student requires individual accommodation for facilities, testing, or other access needs, the student should first connect with ARS by filling out a [Self-Identification form](#). The MAC Program cannot extend accommodations without students first being connected with ARS and approved for accommodations. Once accommodations are approved, students should use the ARS Hub to notify their instructors and the MAC Program office of their approved accommodations. In partnership with ARS, the MAC Program will ensure student needs are met regarding approved accommodations.

MAC students with approved accommodations of extra time on exams should plan to begin their exams with their classmates at the same scheduled exam time as the rest of the class. Students can stay for their full approved time after the end of the regular exam period. MAC students with approved accommodations of a low distraction environment may take their exam in the designated exam room or schedule time to take their exam in the ARS Testing Center on main campus (2126 SASB North). MAC students with approved accommodations of a private/separate testing environment must schedule time to take their exams at the ARS Testing Center. If the Testing Center does not have availability, these students should contact the MAC Program office as soon as possible.

Faculty are encouraged to understand ARS policies and procedures (<https://ars.unc.edu/about-ars/>) and utilize the Syllabus Statement regarding ARS (<https://ars.unc.edu/faculty-staff/syllabus-statement/>). Faculty may be asked to provide the ARS Testing Center with exam materials and instructions or other course materials, even if the exam is being administered online.

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. Before your scheduled meeting, email the document you wish to work on. Availability may be especially limited near assignment due dates.

6.3: Career Services

*All MAC Students must read and review the policies and procedures outlined in this section and the Structured Recruiting Calendar and Policies document for their class year at the start of the MAC Program. **Students are required to attend Orientation and participate in Career Services sessions to participate in Structured Recruiting.***

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 a Student Code of Conduct violation, removal from recruiting activities, or discontinuation in the UNC Kenan-Flagler Master of Accounting Program.

Career Appointments and Cancellations

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. We expect all students to honor their appointment with Career Services, arriving on time and prepared to actively participate in their appointment. If you need to cancel your appointment, please do so by email or phone call, promptly. No show appointments, without a proper cancellation, will be tracked and noted. A series of no-show appointments can result in a Student Code of Conduct violation and suspension of career advising resources.

Honor Commitments throughout Your Career Search

Attend all events for which you are required to attend and/or register. Should you encounter an emergency and need to cancel your participation, please contact the MAC Career Services office and (if applicable) the lead firm representative. Failure to comply with this directive may result in a suspension of your recruiting activities. 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. Employment Offers and Acceptances

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

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. You must also formally notify all other employers you've received offers from, via a phone call or email, of your final decision to decline their offer.

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

It is unethical to accept (verbally or in writing) an employment offer and then renege (decline the offer), and/or accept multiple employment offers at the same time. Failure to comply with this policy may result in a Student Code of Conduct 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 on an offer, reinstatement of your participation in Career Services activities will be at the sole discretion of the Career Services team.

C. Employment Offers and Acceptances – Given through Summer Leadership Conferences or Pre-MAC Internships

MAC students who participate in either a summer leadership conference and/or an undergraduate/pre-MAC internship with one of our Structured Recruiting employer partners and received a full-time job offer through that process are required to either accept or decline the offer within the normal deadlines set forth by that employer. MAC students are to notify Career Services of their decision upon entering the MAC program.

Students who start the MAC Program having already accepted an offer of employment may not participate in Structured Recruiting unless approved to do so by Career Services.

Once an employment offer is accepted, students are required to withdraw from all other opportunities, discontinue their job search, and notify MAC Career Services that your resume should no longer be referred to employers. Students who have already accepted a full-time job offer are not permitted to participate in any Structured Recruiting events.

D. Career Services after Graduation

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

6.4: Alumni

As a graduate of UNC Kenan-Flagler, you have access to benefits exclusive to alumni, allowing you to:

- Attend events hosted by your local alumni chapter
- Reconnect with friends and classmates at class reunions in Chapel Hill
- Network with fellow alums on our [UNC Kenan-Flagler Alumni Group on LinkedIn](#)
- Learn about job opportunities and ways to manage your career
- Stay informed about important School news and updates

To take advantage of these alumni benefits, you must update your contact information upon graduation. Your Kenan-Flagler email account will close 180 days after graduation, so providing a

personal or business email is crucial to staying connected! Please visit <https://give.unc.edu/kfbs/editprofile> to update your contact information.

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

Section 7: Kenan-Flagler Business School Policies

7.1: Hours of Operation

McColl Building

Monday-Friday: 7:00 a.m. – 7:00 p.m.

During these hours the exterior doors are open. Students, staff, and faculty may access the building after hours using their UNC One Cards. Classrooms will be locked on weekends and at 11:00 pm daily for cleaning and may be reserved or in use for presentation preparations.

The Business School Administration reserves the right to close the building during holidays and breaks.

7.2: Lost and Found

Found items will be returned to the various Help Desks in the building. Students may also check the Opt-In LostandFound-Kenan-Flagler@kenan-flagler.unc.edu distribution list.

7.3: Smoking

[The University of North Carolina at Chapel Hill No Smoking Policy](#) prohibits lighted tobacco products within 100 feet of University facilities and prohibits electronic cigarettes, vaping, and other such devices within 25 feet of University facilities.

7.4: Food and Drink

The facility policies regarding food and drink in the McColl Building recognize the needs of more than 1,500 daily UNC Kenan-Flagler occupants, while protecting the investment in technology, furnishings, and equipment. The policy also keeps UNC Kenan-Flagler in compliance with health and safety regulations.

In addition to the Café McColl dining area, food is allowed in the graduate, faculty, and staff reading rooms, conference rooms, and study rooms. Anyone consuming/serving food in these rooms is responsible for cleanup and disposal. Those not following this policy will lose privileges to these facilities.

Food is not allowed in the classrooms, auditorium, or the technology center. Drinks are allowed in classrooms only if they are in a covered container, i.e., reusable, covered mug.

The Faculty/Staff Reading Room on the fourth floor is not open to students.

7.5: Study Space

Study space on all floors is available for use by any UNC Kenan-Flagler student, including undergraduate business students, Master of Accounting Students, PhD students and MBA students. Note: This policy applies to all floors in McColl Building except the fourth floor.

Classrooms:

- Priority for classrooms, in order, are:
 - academic needs (i.e., classes, speakers, review sessions)
 - program needs (i.e., company presentations, meetings for recognized student groups)
 - individual study

- ad hoc groups
- any time classroom space is available for individual study, group study rooms should be used for group study only
- Individual study space on the third floor is designated QUIET STUDY SPACE. Please be courteous when you are in this area of the building.

Group Study Rooms:

- Study rooms are in high demand. Courtesy is expected and essential.
- Group Study Rooms are for group study. If a room is empty, it can be utilized by an individual. However, if a group of three or more students needs the room, the individual must relocate to an empty classroom or individual study space.
- Personal items such as backpacks do not hold a group study room.
- Refer to the reservation system for information on how to reserve study rooms.

Graduate Lounge:

- The Graduate Lounge on the 1st floor is reserved exclusively for graduate students. This includes both Master of Accounting (MAC) and Master of Business (MBA) students.

7.6: Kenan-Flagler Business School Fitness Center

The Kenan-Flagler Business School Fitness Center is on the first floor of McColl, directly off the main lobby. Kenan-Flagler shower facilities are located adjacent to the Kenan-Flagler Fitness Center. Look for the blue flooring and overhang.

All Kenan-Flagler students, staff, and faculty have access to the fitness center and shower facilities. You will need your UNC One Care to gain access to the Kenan-Flagler Fitness Center and shower facilities during business hours. Please leave the space in the same or better condition than you found it. Please wipe off your machines, put away your equipment, and dispose of trash properly.

7.7: Parking

Parking policies are set by a UNC Kenan-Flagler committee with representatives from the Department of Transportation & Parking and are enforced by University Transportation & Parking monitors. The Assistant Director of Student Engagement works with Transportation & Parking to assign permits. MAC students with BD permits should use the Business School Parking Deck.

The Kenan-McColl visitors' lot (the small lot behind Koury Auditorium) is reserved for Kenan Center conference participants, corporate recruiters, and visitors.

The Business School is not responsible for parking citations or payment of fines. Any misuse of permits, including sharing permits outside of a student's carpool, reuse of daily permits, or parking on campus without the appropriate permit, is a violation of the UNC Student Code of Conduct and may result in disciplinary action, including citations and loss of parking privileges.

For home football and men's basketball games, the Business Deck closes for game day parking. The deck closes three hours before the start of the game and stays closed for roughly one hour after the game ends. This means BD permits will not be valid for the Business Deck. Parking permission will be facilitated by MAC Program staff only for students with a regularly scheduled class that conflicts with the game. Students coming for group meetings, study purposes, or events will not be able to obtain a game

day parking access through this channel. MAC Program staff will be in contact with students enrolled in such classes prior to the game with instructions for obtaining game day permits.

Section 8: 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.