



# Masters of Professional Accountancy (MPAc) Program

## Policies and Procedures

Fall 2019

Revised Spring 2020, Spring 2021

<p style="text-align: center;"><b>MASTER OF PROFESSIONAL ACCOUNTANCY</b></p> <p style="text-align: center;"><b>GRADUATE SCHOOL OF MANAGEMENT</b></p> <p style="text-align: center;"><b>POLICIES &amp; PROCEDURES</b></p>
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## **1. MASTER OF PROFESSIONAL ACCOUNTANCY DEGREE**

### **1.1. Requirements for the Master of Professional Accountancy Degree**

To earn an MPAc degree a student must:

- A. complete all required courses with a C- or better,
- B. complete 48 course units,
- C. complete three quarters in residence,
- D. have a cumulative grade point of at least 3.0 after completing all coursework, and
- E. complete the comprehensive exam.

### **1.2. Advancement to Candidacy**

Every student must file an official application for Advancement to Candidacy and pay their Candidacy Fee at least one quarter before completion of all degree requirements in compliance with Graduate Studies deadlines. Students who do not meet the posted deadline may have the awarding of their degree delayed.

Forms:

- A. [Candidacy for the Master's Degree - Comprehensive Exam Plan II](#)
- B. [Master's Report Form, Plan II](#)

### **1.3. Diplomas**

Diplomas are distributed only through the Office of the University Registrar either in person or by mail. Diplomas are issued by the Office of the University Registrar approximately 18-20 weeks after the final quarter of enrollment.

## **2. CURRICULUM**

### **2.1. Required Courses**

<b>Course</b>	<b>Course Name</b>
ACC-201	Financial Reporting
ACC-231	Analysis and Use of Accounting Reports
ACC-253	Accounting Information and Control Systems.
ACC-271	Accounting Ethics
ACC-203	Intermediate Financial Reporting
ACC-213	Intermediate Tax Reporting and Analysis
ACC-251	Managerial Accounting and Controls
ACC-261	Communications for Professional Accountants
ACC-205	Advanced Financial Reporting
ACC-215	Advanced Tax Reporting and Analysis
ACC-243	Auditing and Attestation Services
ACC-455	Audit Data Analytics

### **3. REPEATED COURSES AND INCOMPLETE GRADE**

#### **3.1. Repeated Courses**

Students may not count towards unit requirements for the MPAC degree a course in which they received a grade of D+ or below, i.e., a failed course. Students may repeat a failed course with the consent of the MPAC Faculty Director and Graduate Advisor. In such repeated courses, only the most recently received grade and corresponding grade points shall be used in calculating a student's grade point average, but all units attempted and grades received shall remain part of the student's permanent record. Any repeated course must be taken for a letter grade (A, B, C, D, F).

For courses graded on a Satisfactory/Unsatisfactory basis only, or for courses where the student elects S/U grading, the repeated course may be taken on an S/U basis as well.

#### **3.2. Incomplete Grade**

A grade of Incomplete is assigned when work is of passing quality but incomplete for good cause as determined by the instructor. "Good cause" may include illness, serious personal problems, an accident, a death in the family or other situations deemed to be of equal gravity and does not include extensions of time granted for convenience. Students must complete coursework before the end of the third succeeding quarter of academic residence.

If the Incomplete is not removed by the end of the specified time, it becomes an "F" on the student's record and may not be made up without an extension. It is possible for a student to request an extension of the 3 quarter time limitation by petitioning the Dean. Approval of the instructor and the Graduate Advisor is required.

As University regulations require that a student must have a grade point average of 3.0 or higher, the effect of this regulation is to regard Incomplete Grades as "F" in determining whether a student has met all degree requirements.

In the event a student accumulates a combination of more than 8 units of Incomplete and Unsatisfactory grades, the student shall be placed on academic probation (see section 7). To remove an incomplete grade, the instructor needs to file an incomplete grade change and submit to the GSM Registrar.

## **4. REGISTRATION REQUIREMENTS, SCHEDULING AND PAYMENTS**

Any student not in good academic standing must file a study plan and consult with the Graduate Advisor before registering in classes each quarter.

### **4.1. Registration Requirements**

University policy requires continuous registration for students from the first quarter of enrollment in a program until completion of the degree, unless the student is on approved leave of absence (see section 8.2).

A student who fails to register is regarded as having withdrawn from the University except those on approved PELP.

### **4.2. Auditing**

Auditing of classes (i.e. sitting in) is not permitted without the approval of the Academic Director of the MPAC.

### **4.3. Scheduling of Classes**

Regular class meeting times and places are scheduled by the GSM Registrar.

### **4.4. Make-Up Classes**

Before scheduling a make-up class meeting, an instructor shall check with the GSM Registrar to reserve a classroom and to make sure that the day and hour will not conflict with another class or unduly burden the students.

### **4.5. Final Examinations**

Final examinations are scheduled during the University scheduled “finals week” for the quarter. The finals schedule is posted prior to quarterly enrollment. All students are expected to attend courses through the end of final examinations and to take all exams at the times scheduled.

### **4.6. Releasing of Grades**

Grades are released by the University Registrar only at the end of each academic quarter after all grade have been uploaded to the Registrar’s Office.

### **4.7. Fee Payments**

Students are required to pay their bill by the quarterly deadline posted on the UC Davis Registrar website.

### **4.8. Refunds**

Refunds are subject to the quarterly drop deadlines included in the GSM Academic Calendar. A student who drops a course by the posted deadline receives a full refund.

A student who drops a course after the posted drop deadline receives no refund. A student may request an exception to the no refund policy if there were circumstances that prevented the student from meeting the posted deadline. Exceptions can be requested by emailing the GSM Registrar and these requests will be reviewed by the Senior Assistant Dean of Student Affairs.

The enrollment deposit is not refundable.

## 5. FULL-TIME STUDY & ACADEMIC PROGRESS

### 5.1. Full-Time Study

Students studying for the MPAC degree will be in classes full-time, which is defined as being enrolled in 12-16 units each quarter. Students cannot take classes outside the MPAC program without permission of the Graduate Advisor.

### 5.2. Academic Progress

All students must complete the requirements for the MPAC degree within a period of one year. If the degree requirements are not completed within the required period, the student must petition the MPAC Faculty Director for re-admission. If this is approved, the amount of credit to be allowed from the earlier period of study, and the extent of other requirements must be approved by the Graduate Advisor in consultation with the MPAC Faculty Director.

### 5.3 Credit by Examination

Students may not receive credit by examination for courses that are to be applied toward the MPAC degree.

## 6. GRADING, CREDIT AND COURSE EVALUATIONS

### 6.1. Standards of Scholarship

1. Required MPAC courses in which the student receives grades of "A", "B", "C" (which includes C-) or "S" may be used to satisfy the requirements for the MPAC degree. A course in which a student receives a "D+" or lower cannot be used to satisfy the unit requirement for the Master's degree but will count in determining the grade point average.
2. Students must maintain a grade point average of at least 3.0 in all graduate courses elected at the University of California. Application for advancement to candidacy may be made if the average is only slightly below 3.0 and if the student is currently enrolled in course work, the successful completion of which will ensure the required 3.0 average. Even if a student has advanced to candidacy, the student must attain a minimum grade point average of 3.0 before the degree will be awarded.
3. Courses graded "S/U" will not be counted in determining grade point averages.

### 6.2. GSM Course Grading Standards

Standards for grades awarded in MPAC courses are as follows:

A+	A premium grade, awarded in rare instances when a student has performed far above the standard expected for a class.
A, A-	Awarded to students for outstanding performance, well above the standard for completion of the class.
B+, B	Awarded to students who have fully met all the requirements of the class.
B-	Given to students whose performance in a class has been deficient but exhibits basic understanding of material.
C+, C C-	Given to students whose performance in a class indicate serious deficiencies.
D+ and lower	The course units will not count toward degree requirements.



These grades are given on an absolute basis, with no specific proportion expected.

### **6.3. Satisfactory/Unsatisfactory (S/U) Grading**

All GSM courses must be taken for a letter grade except those courses specifically designated with Satisfactory/Unsatisfactory grading. Non-GSM courses taken for S/U grades do not count toward degree requirements.

### **6.4. Grade Changes**

In accordance with Academic Senate Regulations grades are final when filed with the Registrar. A grade can be changed only if a “clerical” or “procedural” error can be documented. No change of grade may be made on the basis of reassessment of the quality of the student’s work, or with the completion of additional work.

### **6.5. Course Evaluation Forms**

Students will be asked to complete on-line evaluation forms of their instructors beginning the last week of classes up until to the final exam. Instructors should encourage students to complete the on-line evaluations. Instructors receive evaluations after final grades for their courses are submitted.

## **7. ACADEMIC STANDING, PROBATION AND DISQUALIFICATION**

### **7.1 Academic Good Standing**

An MPAC student is in academic good standing at the end of a given quarter if all of the following requirements are met:

1. The student has successfully completed the required courses for the quarter.
2. The student’s grade point average (GPA) for the quarter and cumulative GPA is at least 3.0.
3. The student has not accumulated a combination of more than eight units of “I” and “U” grades.

### **7.2 Academic Probation**

Academic probation is intended to provide students whose academic performance is less than satisfactory a period of time in which to bring their performance up to the minimum standards of the GSM. A student is placed on probation by the Faculty Director in accordance with the procedures outlined below. A student on academic probation will be sent a letter informing the student of his or her probationary status and of the requirements for returning to academic good standing.

A. If a student does not meet the requirements to be in good academic standing at the end of a given quarter, the student is automatically placed on probation for that quarter.

B. If the student is not in good academic standing for a second quarter, the student is subject to disqualification from the University (see section 7.4).

C. If a student successfully petitions to continue in the program and is not in good academic standing in a future quarter, the student is again subject to disqualification from the University.

### **7.3 Academic Disqualification**

Academic disqualification means that, for one or more of the academic reasons listed in 7.1, a student is no longer eligible to continue study.

#### **7.4 Procedures for Disqualification**

A student may be disqualified only by the Dean of Graduate Studies and in accordance with the procedures below.

A. A student is subject to disqualification if he or she is on academic probation for two or more quarters. The student may petition the GSM Dean to be allowed to continue in the program; there is no presumption that such a petition will be approved.

B. In consultation with the Faculty Director and Graduate Advisor, the GSM Dean will review the record of a student subject to disqualification, considering any information provided by the student.

1. If the petition is approved, the student may continue and may have conditions specified by the GSM Dean. The student must meet these conditions to return to good academic standing.
2. If the petition is denied, the GSM Dean will make a recommendation to the Dean of Graduate Studies that the student be disqualified. The Dean of Graduate Studies or designee will review the information provided and make a decision following the Disqualification and Appeal procedures adopted by the Office of Graduate Studies and endorsed by the Graduate Council.

#### **7.5. Probation on the Basis of Incomplete and/or Unsatisfactory Grades**

1. A student who accumulates a combination of more than eight units of "I" and "U" grades will be placed on probation.
2. A student is subject to disqualification if the student fails to make up the required number of incomplete or unsatisfactory units stipulated in the Associate Dean's letter or accumulates further units of "I" and/or "U".

#### **7.6. Academic Probation and Planned Educational Leave**

A student in the first quarter of probation will be eligible for Planned Educational Leave with the consent of the MPAC Faculty Director and MPAC Graduate Program Committee. A student in the second quarter of probation will not be so eligible, but may withdraw and apply for re-entry at a later date. However, for such a student, the minimal conditions of probation will still apply at the later date and the re-entry cannot be guaranteed; the application for re-entry will be considered in competition with other applicants filing for entry or re-entry at that time.

A student who files for Planned Educational Leave and subsequently becomes subject to disqualification will have the application for leave disallowed.

Please refer to section 8.2 for a full description of Planned Educational Leave.

## **8. WITHDRAWAL & PLANNED EDUCATION LEAVE PROGRAM (PELP)**

A student who withdraws or breaks registration without filing for PELP is not guaranteed readmission; the application for readmission will be subject to the same review as a new application. If readmitted, the student must fulfill all programmatic requirements in existence at the quarter of re- admission.

Withdraw or PELP: For financial aid purposes, the effective date of a student PELP or withdrawal is the date the GSM receives the request, if the request is approved. The GSM Registrar will notify the campus Registrar's Office, which will trigger the Financial Aid Office to perform the Return to Title IV funds calculation and notify the student within 30 days of the approval date.

### **8.1 Withdrawal**

1. Students leaving the University during a quarter are required to notify the MPAC Faculty Director of their intent to withdraw. Failure to follow this procedure may result in an "F" grade being given for each course in which the student is enrolled.
2. For students who withdraw once classes begin but before the official end of the quarter, course fees are refunded based on the GSM drop deadlines and refund policies.

### **8.2 Planned Educational Leave Program**

The Planned Educational Leave Program (PELP) allows students to suspend their studies for good cause and be guaranteed the right to return later to resume their academic work. Examples of good cause include illness, financial problems or personal problems.

#### **1. Enrollment Procedures and Duration of Leave**

Registered MPAC students at UC Davis are eligible to enroll in the Planned Educational Leave Program, with the approval of the MPAC Faculty Director and the GSM Senior Assistant Dean for Student Affairs. Because of the sequential nature of the MPAC curriculum, students must enroll in PELP for one full year. MPAC students are not eligible for a PELP during their first term of instruction. Such students may be considered for deferred admission – contact the MPAC Program Director prior to the first day of instruction.

#### **2. Academic Credit**

Students on PELP are not eligible to enroll in concurrent courses or earn any academic credit on the UC Davis campus. While students may receive academic credit at other institutions and transfer this credit to UCD (subject to rules concerning transfer credit), participants are reminded that the intent of the program is to “suspend academic work”.

#### **3. Entry on Transcript**

Student enrolled in the PELP will have an entry on their official transcript indicating the dates of the Educational Leave.

#### **4. Availability of University Services**

A student on leave is only eligible for university services in the following areas: Career Development and Advising and Counseling.

5. Financial Aid

Only financial aid counseling is available. Financial aid is discontinued for the period of the leave.

6. Optional Health Services

Students on PELP may purchase health cards that entitle them to full student health benefits for one quarter. If students are out of the area, they may purchase an optional health insurance plan to provide coverage.

7. Return to Classes

At the conclusion of the leave, a student returns to resume regular academic work at the agreed upon date. A student who fails to return at the agreed upon date and does not extend their leave is automatically withdrawn from the University.

8. Academic Appointments

Students may not hold student employment (Teaching Assistant [TA], Graduate Student Researcher [GSR], etc.) while on PELP.

9. International Students

International students must obtain prior approval for PELP status from the Services for International Students and Scholars ("SISS").

## **9. SELF-SUPPORTING MPAC PROGRAM**

The MPAC is a self-supporting program and receives no state of California funding. Current fee information is on the GSM website.

### **9.1. Teaching/Research Assistant Positions**

A student hired as a Teaching Assistant/Research Assistant qualifies for fee remission and may receive other benefits or payments such as stipends subject to current UCD policy.

### **9.2. UCD Employees/Fee Reductions**

The UCD employee fee reduction benefit described in the Employee Development, Section 51, Reduced Fee Enrollment does not apply.

### **9.3. California College Fee Waiver (Plan B) for Dependents of Service-Connected Disabled Veterans (California Education Code, Sections 66025.3)/Fee Waivers**

Students are not eligible to use the Cal Vet Tuition/Fee Waivers for the MPAC program.

### **9.4 Other Fee waivers**

Programs that waive UC System-wide or campus-based fees are generally not eligible for the MPAC program.

## **10. STUDENT CONDUCT AND DISCIPLINE**

### **10.1 Standard of Conduct**

A standard for student conduct is outlined in the booklet, *University of California Standards of Conduct for Students*, University of California policies applying to Campus Activities, Organizations and Students, and in the *GSM Student Academic Conduct Booklet*. The operation of the campus student disciplinary system is outlined in the booklet, *UCD Administration of Student Discipline*. These policies and regulations are available from the Office of the Vice Chancellor— Student Affairs and the Coordinator of Student Judicial Affairs.

### **10.2 Academic Review Panel**

The Academic Review Panel will be comprised of the Graduate Program Committee of the MPAC. The Executive Director of the MPAC will be an ad hoc member of the Academic Review Panel, and thus have no voting rights.

### **10.3 Violations**

- A. The Associate Dean acts as the ethics coordinator for the school in accordance with the school's ethics policy. The coordinator along with the relevant instructor/s will determine the proper treatment for alleged violations of the school ethics policy, including, but not limited to, referring the case to the campus Student Judicial Affairs (SJA). If SJA determines that academic misconduct has occurred, the GSM Academic Review Panel will meet and make a recommendation to the Dean on appropriate sanctions for the violation.
- B. The Dean will then make a final recommendation to SJA for the violation.
- C. SJA will make the final determination of the sanction, and will maintain authority over implementing and overseeing the sanction. All appeals of SJA sanctions will be handled by SJA.