MASTER OF ACCOUNTANCY AND MASTER OF TAXATION
RETENTION POLICIES

The following policies apply to the retention of students in the Master of Accountancy and Master of Taxation programs:

(1) Students in the programs who accumulate 3 or more deficit points in graduate level courses will be dismissed from the programs. Deficit points will be accumulated as follows:

   C = 1.0 point
   D = 1.5 points
   F = 2.0 points*

(2) Students in the programs whose overall GPA falls below 3.0 will be on probation.

(3) Students in the programs may repeat not more than two graduate level courses. Only courses in which the student receives a C, D, or F may be repeated and that course may be repeated only one time. Deficit points will not be added or removed by repeating a course.

(4) A course in which a grade of D or F is received does not count toward graduation.

*As an example, the following combinations of grades in graduate level courses would result in dismissal from the programs:

  (1) 3 C's
  (2) 2 D's
  (3) 1 C and 1 F
  (4) 2 F's