The University of Mississippi
Patterson School of Accountancy
Retention Policies

The following retention policies apply to students in master degree programs.

1. A student who accumulates three or more deficit points in graduate level courses will be suspended from the master degree program and required to sit out for a semester. A student who has accumulated three deficit points but has maintained a GPA of 3.0 or higher will not be subject to suspension. Deficit points are calculated as listed below.
   - C = 1.0 point
   - D = 1.5 points
   - F = 2.0 points

2. A student whose overall grade point average falls below 3.0 will be placed on probation by the Graduate School.

3. Students may repeat no more than two graduate level courses. Only courses for which the student receives a grade of C, D, or F can be repeated. A course may only be repeated once. Deficit points are not added or removed when a student repeats a course.

4. A course in which a grade of D or F is received does not count toward degree requirements for graduation.

Example
The below combination of grades would result in dismissal from the program.
3 Cs
2 Ds
1 C and 1 F
2 Fs