

LYNN PIPPENGER SCHOOL OF ACCOUNTANCY FACULTY QUALIFICATIONS/CREDENTIALS

Revised March 2015

Both SACS Standard 3.71 and USF Policy 10-115 address faculty qualifications for teaching at the undergraduate and graduate levels. The SACS Commission guidelines "Faculty Credentials" notes that (1) faculty teaching baccalaureate courses are expected to hold a doctoral or master's degree in the discipline taught or a master's degree with a concentration in the discipline equivalent to 18 graduate semester hours and (2) faculty teaching graduate or post-baccalaureate courses are expected to hold a doctorate or other terminal degree in the field taught or a related field. USF policy 10-115 mirrors the SACS guidelines but further notes that "Exceptions may be made for individuals who do not meet the above qualifications but who are considered by the department to possess other demonstrated competencies and achievements that provide evidence to support effective teaching and student achievement."

The Muma College of Business holds separate accreditation from the Association to Advance Collegiate Schools of Business (AACSB). AACSB Standard 15, which addresses faculty qualifications, requires that faculty meet criteria for classification as Scholarly Academic, Practice Academic, Scholarly Practitioner, or Instructional Practitioner with at least 40% of faculty meeting the criteria for Scholarly Academic (terminal degree in the field taught or equivalent and a record of basic, discipline-based research); 60% meeting the criteria for Scholarly Academic or Practice Academic (terminal degree in the field taught or equivalent and a record of substantive "linkages to practice"); and at least 90% meeting the criteria for one of the four categories.

Lynn Pippenger School of Accountancy Interpretation: Statement on Related Discipline Credentials for Teaching Accounting Courses

Undergraduate courses: For purposes of this guideline, faculty teaching baccalaureate course work in the Lynn Pippenger SOA must possess at a minimum a Master of Accountancy (MAcc) degree, MBA or other master's degree with 18 graduate hours of accounting. Faculty teaching undergraduate business law must have at a minimum of a Juris Doctor (JD).

Graduate courses: Faculty teaching at the graduate level are expected to hold a Ph.D. in accounting or a related discipline. For purposes of this guideline the Lynn Pippenger SOA defines "related disciplines" for teaching accounting courses as: Ph.D. in economics, Ph.D. in finance, or Ph.D. in information systems (for teaching AIS courses). Faculty possessing degrees in disciplines related to accounting also must have additional documented evidence of their preparation to teach accounting. This evidence may include professional certification in accounting, published accounting articles in refereed journals, accounting presentations at scholarly meetings, extensive consulting activity or work experience in accounting.

In exceptional cases, for 5000 and 6000 level Master's courses significant relevant experience in the field may substitute for terminal degree academic preparation. Such exceptions must be approved by a vote of two-thirds of all full-time terminally-qualified faculty in the Lynn Pippenger School of Accountancy. For GEB courses, such exceptions must be approved by a two-thirds vote of the Graduate Policy Committee. These exceptions are subject to college oversight regarding AACSB and SACS accreditation guidelines.

For 5000-level tax courses, either a JD plus 18 hours of tax, a Master of Taxation (MST), or a Master of Accountancy with a Tax concentration is sufficient. For 6000-level tax courses, an LLM or Ph.D. is required.

With the exceptions noted above, faculty will meet AACSB criteria for classification as Scholarly Academic, Practice Academic, Scholarly Practitioner, or Instructional Practitioner with at least 40% of faculty meeting the criteria for Scholarly Academic (terminal degree in the field taught or equivalent and a record of basic, discipline-based research); 60% meeting the criteria for Scholarly Academic or Practice Academic (terminal degree in the field taught or equivalent and a record of substantive "linkages to practice"); and at least 90% meeting the criteria for one of the four categories.

Doctoral students who are instructors of record must hold a Master's degrees in Accountancy or Taxation as noted above, or have completed 18 graduate semester hours in the teaching discipline; doctoral students will be directly supervised by faculty members holding appropriate qualifications in the discipline, will receive regular mentoring and coaching, and will receive planned and periodic evaluations.