



**School of Accountancy**  
**Statement on Related Discipline Credentials for Teaching Accounting**  
**Courses**

**Baccalaureate Courses**

SACS Credential Guidelines (Standard 3.7.1(d)) provide that:

*Faculty teaching baccalaureate courses [must possess a] doctorate or master's degree in the teaching discipline or master's degree with a concentration in the teaching discipline (minimum of 18 graduate semester hours in the teaching discipline).*

SOA Interpretation: For purposes of this guideline, SOA faculty teaching baccalaureate course work must possess at a minimum a Master of Accountancy (M.Acc.) 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 and Post-Baccalaureate Work:**

SACS Credential Guidelines (Standard 3.7.1(e)) provide that:

*Faculty teaching graduate and post-baccalaureate course work [must possess an] earned doctorate/terminal degree in the teaching discipline or a related discipline.*

SOA Interpretation: For purposes of this guideline the 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). For 5000-level tax courses, either a JD plus 18 hours of tax, or a Master of Taxation (MST) is sufficient. For 6000-level tax courses, an LLM or Ph.D. is required. Faculty possessing these degrees 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.