



Faculty Qualifications: Discipline Description

Accounting

ACTIVE TEACHING DISCIPLINES		
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CIP Code	Description	NCES Definition For more information on the NCES CIP taxonomy, see http://nces.ed.gov/ipeds/cipcode/Default.aspx?y=55
52.0301	Accounting	A program that prepares individuals to practice the profession of accounting and to perform related business functions. Includes instruction in accounting principles and theory, financial accounting, managerial accounting, cost accounting, budget control, tax accounting, legal aspects of accounting, auditing, reporting procedures, statement analysis, planning and consulting, business information systems, accounting research methods, professional standards and ethics, and applications to specific for-profit, public, and non-profit organizations.

The qualifications described below represent commonly accepted good practices for teaching in the discipline(s) included in this unit. [1]

Please provide a general description of unit, including programs and course offerings [2]

The Kenneth G. Dixon School of Accounting offers rigorous programs emphasizing communication skills, critical thinking, ethical practices, interpersonal skills and technical competence preparing graduates for entrance into the accounting profession. These objectives are met through the BSBA undergraduate program, the Master of Science in Accounting graduate program, the Master of Science in Taxation graduate program, and a track in accounting that is part of the College's Ph.D. program.

The Dixon School also supports undergraduate business core courses for the college by offering the Legal and Ethical Environment of Business course (BUL 3130). Additionally, the Dixon School supports the MBA core curriculum for the College by offering the Legal and Ethical Environment of Business course (BUL 6444).

The School encourages intellectual contributions by faculty through discipline-based scholarship, contributions to practice, and learning and pedagogical research.

Terminal degree(s) for each discipline taught in the unit [3]

A terminal degree in the teaching discipline qualifies a person to teach throughout the broad scope of the teaching discipline at the undergraduate and graduate levels. [4]

Accounting

Doctorate degree in accounting (e.g., PhD in accounting)

Doctorate degree (e.g., DBA or PhD) in business administration with accounting emphasis

Taxation

Doctorate degree in accounting or taxation (e.g., PhD in accounting or taxation)

Doctorate degree (e.g., DBA or PhD) in business administration with accounting or taxation emphasis

Master of Laws (LLM) in taxation

Broadly related discipline(s) for each discipline taught in the department

Specialization qualifies a person to teach throughout the broad scope of teaching discipline (approximately five or more courses on distinct topics)

N/A

Selectively related discipline(s) for each discipline taught in the department

Specialization does not qualify a person to teach distinct topics throughout the broad scope of the teaching discipline but does qualify to teach a more restrictive set of courses in the discipline (approximately four or fewer courses on distinct topics)

The Juris Doctor (JD) or LLM degrees in law are appropriate credentials for teaching the following courses:

Business undergraduate core course - Legal and Ethical Environment of Business (BUL 3130)

MBA core course - Legal and Ethical Environment of Business (BUL 6444)

(JDs teaching BUL6444 must also have appropriate industry experience.)

Justification for use of faculty with 'other' teaching qualifications and additional faculty teaching qualifications information [5] [6]

Consideration of other teaching qualifications in lieu of academic credentials is made on a case-by-case basis and accepted in special cases where evidence of exceptional industry experience, research or other qualifications can be documented and are directly applicable to the course

being taught. Professional experience in public accounting, industry, or government will be regarded as applicable. Special consideration will be given to maintenance of professional licensure and the continuing education courses necessary to maintain that license.

A JD in law plus appropriate professional industry experience in taxation qualifies faculty for teaching taxation courses at either the graduate or undergraduate level. A JD with at least 18 graduate hours in accounting or taxation may teach in either discipline at the undergraduate level.

[1] The unit chair/director, in consultation with unit faculty, has responsibility for identifying and articulating commonly accepted good practices in each teaching discipline taught in the unit and for providing appropriate justification as needed. In the case of an emerging discipline for which common collegiate practice has not yet been established, a compelling case must be provided as necessary to substantiate the claims made.

[2] Please provide a general description of the unit course and program offerings at the undergraduate and graduate levels (e.g., degree and certificate programs, minors, departmental contribution to interdisciplinary core courses). This section may also be used to provide other pertinent information about the unit and the discipline(s) it represents (e.g., discipline accreditation, faculty research emphases).

[3] List those degrees for each discipline taught in the unit that are regarded by the respective disciplinary community as terminal degrees in the discipline and thus, qualify a faculty member to teach throughout the broad scope of that discipline at both the undergraduate and graduate levels. In most fields, a terminal degree is the commonly accepted highest degree in the given field of study. In such instances, the terminal degree is usually considered to be the academic (or research) doctorate (e.g., Doctor of Philosophy). However, some academic fields have, through custom, recognized terminal degrees that are not doctorates (e.g., Master of Fine Arts, Master of Social Work). Note that terminal degrees from other disciplines may be appropriate for teaching in the discipline as well, but such credentials should be listed as broadly or selectively related degrees, as appropriate.

[4] A non-terminal master's degree in the teaching discipline qualifies a person to teach throughout the broad scope of the teaching discipline at the undergraduate level, not at the graduate level.

[5] Please use this section to provide justification that helps to make the case for special circumstances that apply to your unit including the use of faculty qualified to teach by 'other' qualifications and other special situations. Typically the statements provided in this section should be of a general nature, and not address specific individuals. (Justification for specific individuals is typically handled separately during the teaching certification process.) As appropriate, please cite to appropriate authorities to justify departmental practices (e.g., discipline accreditation guidelines, state regulations).

[6] When a faculty member cannot be qualified to teach on the basis of academic credentials (degree(s) and course work) alone, qualifications other than academic credentials (or combined with credentials) may be appropriate for teaching particular courses. Consideration of other teaching qualifications either in conjunction with or in lieu of academic credentials must be made on a case-by-case basis. Such cases should be exceptional and the evidence of other demonstrated competencies and achievements provided must be compelling. It should also show substantial and significant evidence of professional progress as related to the faculty member's teaching assignment.