



DISCIPLINE DESCRIPTION

ACCOUNTING

ACTIVE TEACHING DISCIPLINES

For administrative use only; please do *not* edit federal NCES information below.

CIP Code	Title	Definition
52.0101	Business/Commerce, General.	A program that focuses on the general study of business, including the processes of interchanging goods and services (buying, selling and producing), business organization, and accounting as used in profit-making and nonprofit public and private institutions and agencies. The programs may prepare individuals to apply business principles and techniques in various occupational settings.
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.
52.1601	Taxation.	A program that prepares individuals to provide tax advice and management services to individuals and corporations. Includes instruction in tax law and regulations, tax record systems, individual and corporate income taxation, tax planning, partnerships and fiduciary relationships, estates and trusts, property depreciation, capital gains and losses, dispositions, transfers, liquidity, valuation, and applications to specific tax problems.

Note: More information on the National Center for Education Statistics (NCES) Classification of Instructional Programs (CIP) taxonomy is available at <https://nces.ed.gov/ipeds/cipcode/>.

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

Section 1. General description of the unit, including academic programs and course offerings²

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 Bachelor of Science in Business Administration program, the undergraduate minor in accounting, the Master of Science in Accounting program, and a track in accounting that is available as part of the College of Business's doctoral degree program. The school also supports the college's core undergraduate curriculum by offering BUL3130 Legal and Ethical Environment of Business. Similarly, the school supports the college's MBA curriculum offering BUL6444 Law and Ethics. The school encourages intellectual contributions by faculty members through discipline-based scholarship, contributions to the practice of accounting, and research on learning and pedagogy.

Section 2. Qualifying degree(s) for each discipline taught in the unit³

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

Accounting

The doctoral degree (e.g., Doctor of Business Administration, Doctor of Philosophy) with a major in accounting represents the terminal degree in the discipline.

Taxation

The doctoral degree (e.g., Doctor of Business Administration, Doctor of Philosophy), along with the Master of Laws degree, with a major in accounting or taxation represents the terminal degree in the discipline.

Section 3. Broadly related discipline(s) for each discipline taught in the unit

Specialization qualifies a faculty member to teach throughout the broad scope of the teaching discipline (typically five or more courses on distinct topics).

Faculty members with degrees in business administration who, through specialization, coursework, or doctoral research, have demonstrated an appropriate specialization in any of the disciplines represented in the school may be qualified to teach courses in those disciplines, according to the level of their degree (master's for undergraduate, doctoral for graduate).

Section 4. Selectively related discipline(s) for each discipline taught in the unit

Specialization qualifies a faculty member to teach a restricted set of courses in the teaching discipline (typically four or fewer courses on distinct topics).

Faculty members with a JD or an LLM may be qualified to teach courses in business law at both the undergraduate and graduate levels (e.g., BUL3130, BUL5332, BUL6444). In order to teach graduate-level courses in business law, faculty members with a JD must also have appropriate industry experience.

Section 5. Justification for use of faculty members with “other” teaching qualifications and additional information⁵

The school considers other teaching qualifications in conjunction with or in lieu of academic credentials on a case-by-case basis. This is acceptable in special cases in which evidence of a faculty member’s exceptional industry experience, research, or other qualifications can be documented, and in which those qualifications are directly applicable to the course or courses being taught. Professional experience in public accounting, industry, or government is regarded as applicable. Special consideration is also given to maintenance of professional licensure and the continuing education courses necessary to maintain that license.

Faculty members with a JD who have appropriate professional industry experience in taxation may be qualified to teach courses in taxation at both the undergraduate and graduate levels. Faculty members with a JD and at least eighteen graduate semester hours in accounting or taxation may be qualified to teach courses in either discipline at the undergraduate level.

1. The unit chair or director, in consultation with unit faculty members, is responsible for identifying and articulating commonly accepted good practices in each of the unit’s teaching disciplines 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 made, as necessary, to substantiate the claims presented.
2. Please provide a general description of the unit’s course and program offerings at the undergraduate and graduate levels (e.g., degree and certificate programs, minors, unit contributions 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. For each discipline taught in the unit, please list those degrees 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 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). Note that terminal degrees in other disciplines may also be appropriate for teaching in the discipline, but such credentials should be listed as broadly or selectively related degrees, as appropriate.
4. A nonterminal master’s degree in the teaching discipline qualifies a faculty member to teach throughout the broad scope of the teaching discipline at the undergraduate level but 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 the unit, including the use of faculty members qualified to teach by “other” means. Typically, the statements provided in this section should be of a general nature and should not address specific individuals. (Justification for specific individuals is typically handled separately during the teaching certification process.) Please cite appropriate authorities as needed to justify the unit’s practices (e.g., discipline accreditation guidelines, governmental regulations).

When a faculty member cannot be qualified to teach on the basis of academic credentials (i.e., degrees, coursework) alone, qualifications other than academic credentials (or combined with academic credentials) that are appropriate for teaching particular courses may be taken into consideration. Such consideration of other teaching qualifications in conjunction with or in lieu of academic credentials must be made on a case-by-case basis. These cases should be exceptional, and the evidence provided of other demonstrated competencies and achievements must be compelling. They should also show significant evidence of professional progress as related to the faculty member’s teaching assignment.