

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

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 th