

**RULES  
OF  
THE DEPARTMENT OF COMMERCE AND INSURANCE  
DIVISION OF REGULATORY BOARDS  
TENNESSEE STATE BOARD OF ACCOUNTANCY**

**CHAPTER 0020-02  
EDUCATIONAL AND EXPERIENCE REQUIREMENTS**

**0020-02-01 RECOGNIZED COLLEGES AND UNIVERSITIES.**

- (1) As used in this chapter, a "semester hour" means the conventional college semester hour. Quarter hours may be converted to semester hours by multiplying them by two-thirds. Semester hours received from a class for which dual credit is given may only be applied once towards an applicant's required semester hours.
- (2) For purposes of evaluating the education qualifications of applicants for certificates under T.C.A. § 62-1-106, the Board will recognize those junior colleges, colleges and universities accredited at the time the applicant's degree was received by virtue of membership in one of the following accrediting agencies:
  - (a) Southern Association of Colleges and Schools Commission on Colleges;
  - (b) Middle States Commission on Higher Education;
  - (c) New England Commission of Higher Education;
  - (d) Northwest Commission on Colleges and Universities;
  - (e) Western Association of Schools and Colleges Senior College and University Commission;
  - (f) Higher Learning Commission;
  - (g) Association to Advance Collegiate Schools of Business-International; or
  - (h) Accreditation Council for Business Schools and Programs
- (3) An applicant whose degree was received from a non-accredited college or university may qualify under the provisions of paragraphs (4), (6) or (7) of this rule.
- (4) If an institution was not accredited at the time an applicant's degree was received but was accredited at the time the applicant's application was filed with the Board, the institution will be recognized as acceptable to the Board for the purposes of T.C.A. § 62-1-106, provided the institution:
  - (a) Certifies that the applicant's total educational program would qualify the applicant for graduation with a baccalaureate degree during the time the institution has been accredited; and

(Rule 0020-02-01, continued)

- (b) Furnishes the Board satisfactory proof, including college catalogue course numbers and descriptions, that the pre-accrediting courses used to qualify the applicant as an accounting major can be matched with substantially equivalent post-accredited courses.
- (5) If an applicant's degree was received at an accredited college or university as defined in paragraphs (2), (3), and (4) of this rule, but the education program used to qualify the applicant included courses taken at either a two-year or non-accredited institution before or after graduation, such courses will be deemed to have been taken at the accredited institution from which the applicant's baccalaureate degree was received; provided, however, that the courses were either accepted by virtue of inclusion in an official transcript or by certification to the Board.
- (6) A graduate of a four-year degree-granting institution which was not accredited at the time the applicant's degree was received or at the time of filing the application will be recognized by the Board as a graduate of a four-year accredited college or university, provided:
  - (a) A credential evaluation service approved by the Board certifies that the applicant's degree is equivalent to a degree from an accredited educational institution; or
  - (b) 1. An accredited educational institution, as defined in paragraphs (2) and (3) of this rule, accepts the applicant's non-accredited baccalaureate degree for admission to a degree program;
  - 2. The applicant satisfactorily completes at least fifteen (15) semester or twenty-two (22) quarter hours in post-baccalaureate education at the accredited educational institution, of which at least nine (9) semester or thirteen (13) quarter hours shall be in accounting; and
  - 3. The accredited college or university certifies that the applicant is in good standing for continuation in the graduate program or has maintained a grade point average in these courses that is necessary for graduation.
- (7) Notwithstanding the foregoing provisions of this rule, the Board may recognize, after thorough evaluation, any junior college, college or university holding membership in the Association of Independent Colleges and Schools for purposes of evaluating the educational qualifications of applicants pursuant to Tenn. Code Ann. § 62-1-106. Provided, however, the Board may impose such reasonable limitations as it deems necessary on the scope of recognition to be given any individual institution pursuant to this paragraph.

**Authority:** T.C.A. §§ 58-308, 62-1-105, 62-1-106, and 62-1-111. **Administrative History:** Original rule filed May 28, 1987; effective August 27, 1987. Amendment filed August 5, 1991; effective September 19, 1991. Amendment filed February 8, 1993; effective March 25, 1993. Amendment filed April 20, 1994; effective July 4, 1994. Repeal and new rule filed June 10, 1999; effective August 24, 1999. Amendment filed October 17, 2003; effective December 31, 2003. Amendment filed August 15, 2006; effective October 29, 2006. Amendments filed August 12, 2016; effective November 10, 2016. Amendments filed March 17, 2022; effective June 15, 2022.