CIR School Report (Accounting) Outline and Guidelines

The Continuous Improvement Review process is a holistic review centered around the themes of the accreditation standards – Engagement – Innovation – Impact. The Continuous Improvement Review report is not intended to be a standard by standard review, but rather the report is organized around an institutional overview to establish the current context in which the accounting academic unit exists and the following four areas of the accounting accreditation standards:

1. Strategic Management and Innovation for Accounting Academic Units
2. Accounting Unit Participants-Students, Faculty, and Professional Staff
3. Accounting Learning and Teaching
4. Accounting Academic, Professional Engagement and Professional Interactions

The documentation for the CIR report should be no more than 50 pages (excluding tables and appendices) and include the following elements:

INSTITUTIONAL AND ACCOUNTING ACADEMIC UNIT OVERVIEW

A situational analysis (to better understand the context within which the accounting academic unit school operates, please answer the following questions, which will provide a brief contextual analysis for the peer review team.) Topic areas for discussion are:

- What historical, national, local, and other factors shape the accounting academic unit’s mission and operations?
- What are the accounting academic unit’s relative advantages and disadvantages in reputation, resources, sponsors, and supporters?
- What internal, environmental, or competitive forces challenge the accounting academic unit’s future?
- What opportunities exist for enhancing the accounting academic unit’s degree offerings?

The progress made on issue(s) identified in the AAC decision letter resulting from the previous visit.
Provide an update on the areas that must be addressed resulting from the previous team review, citing the specific accounting accreditation standard(s) relevant to the issue(s) to be addressed and the reporting that is required.

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An update on substantive change disclosures since the previous visit (if applicable1).
Provide a summary of the substantive change request, which should include the following:
- Overview of the request
- When it was reviewed by the AAC
- Update on implementing feedback received by AAC (based on the committee decision letter)

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1 Only applies to schools that have submitted a substantive change disclosure to the CIRC and subsequently received a decision letter from the committee.
FOUR AREAS OF AACSB ACCOUNTING ACCREDITATION

1. Strategic Management and Innovation for Accounting Academic Units

Strategic Management Planning Process and Outcomes:
Describe the strategic management planning process of the school. Provide an overview of demonstrated continuous improvement outcomes and/or achievement of mission, expected outcomes, and strategies. Summarize key continuous improvement achievements since the last accreditation review.

Financial Strategies and Allocation of Resources:
Describe the school's financial model including the primary sources of operational funding and how these funds are applied. Summarize current trends related to these resources since the last AACSB review. Identify 1 to 5 key strategic action items and the financial resources to achieve them. Include anticipated sources and timing of funding (see Standard A3).

Mission Statement and Summary of Strategic Plan or Framework:
Provide the mission statement of the school and the supporting major components of the strategic plan or framework (expected outcomes, strategies, etc.). If the mission statement and supporting strategic plan have changed, provide factors influencing the changes. Based on the mission and strategic plan, identify the elements of the plan that document the school's distinctive features, focus areas or priorities. Identify innovative actions, strategies, programs, and outcomes along with substantive impacts of the school's mission-focused activities.

Intellectual Contributions:
Briefly describe how the "substantial cross-section of faculty in each discipline" is achieved. Support Table A2-1 with narrative analysis focused on indicators of quality of the IC outcomes reported in the table and indicators if impact on theory, practice, and/or teaching/pedagogy. Briefly describe the infrastructure supporting faculty intellectual contribution development.

2. Accounting Unit Participants-Students, Faculty, and Professional Staff

Students:
Describe any changes in students (enrollments trends, diversity, effect of changes in admission criteria, etc.) and/or support services (advising, career services, other student development initiatives, etc.) since the last review.

Faculty and Professional Staff Sufficiency and Deployment; Faculty Management and Support:
Provide an overview of faculty management policies including recruitment, hiring, mentoring, evaluation, reward systems, etc. Also, please summarize your criteria guiding identification of faculty as participating and supporting. Describe any major changes in faculty resources or other related developments since the last review.

3. Accounting Learning and Teaching

Curricula Management and Development:
Provide an overview of major curricula revisions that have occurred since the last review. Describe the factors that led to the revisions. Summarize in a brief statement learning goals for each degree program, along with a list of the assessment tools, procedures, and results used to demonstrate progress toward achievement of expected learning outcomes. Ensure documentation is available to the peer review team that details the structure of all degree programs. If degree structure is not clear to a peer review team, the team may request a curricula map indicating how each degree program addresses the content guidance in Standard A5. Summarize joint or partnership degree programs and transfer credit policies. Summarize how high quality teaching is encouraged, supported, and developed. Summarize continuous improvement activities of faculty focused on teaching.
enhancement. Be prepared to discuss how instructional development is supported across diverse delivery modes.

4. Accounting Academic, Professional Engagement and Professional Interactions

Strategies Supporting Accounting Faculty Engagement: Discuss the school’s strategies supporting faculty engagement with the practice of accounting. Examples of faculty engagement with the profession may include consulting, executive education development and presentation, professional education experiences, and faculty internships. Summarize policies guiding faculty in support of the qualifications to support mission achievement and to be relevant and current for the classroom teaching responsibilities.

ADDITIONAL SUPPORTING MATERIAL

Additional activities and issues not previously included in this report:
Please discuss any additional topics, concerns or areas relevant to the accounting academic unit’s mission and activities in support of the mission. For example, identify any innovative and/or exemplary practices, innovations, activities, programs, etc. that should be brought to the attention of the team and AACSB. Provide a brief overview of progress relative to the stated mission, the distinctiveness of the school’s activities in support of mission, a summary of the impact of the school across its mission-related activities.

Criteria for Faculty classification:
Please provide the criteria the accounting academic unit uses to define Scholarly Academic (SA), Scholarly Practitioners (SP), Practice Academics (PA), and Instructional Practitioners (IP).

Consultative Review (Optional)
An institution may request the Peer Review Team to provide non-standard-related insights, analysis, and/or recommendations concerning a prospective strategic opportunity and/or challenge facing the institution. To support such a request, the unit should provide a summary of relevant background information that informs the team of the opportunity or challenge well in advance of the visit.

ADDITIONAL ITEMS TO INCLUDE WITH THE CONTINUOUS IMPROVEMENT REVIEW REPORT

1. Scope of Review:

Current Degree Programs:
Confirm the degree programs provided in the BSQ/APQ to ensure current scope of review. Contact your staff liaison if any corrections are needed.

New Degree Programs:
Provide a list of degree programs introduced since the previous accreditation review. The following information is required for each new degree program:

- A brief description of the employer or employment needs to be served by the program.
- A brief description of the intended student market.
- A description of the source(s) of faculty, technology, and facility support.
- A description of the learning goals, how the goals are measured, and results that demonstrate achievement.

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Note:
- New degree programs that have begun or will have begun prior to the CIR visit will be reviewed during the peer review visit.
• Any new degree programs that begin after the CIR visit and subsequent decision letter will be considered accredited until the next accreditation review.

2. **Required Tables**
The templates for Table A2-1, Table A9-1, and Table A9-2 can be found [here](#).

3. **Strategic Plan**
Provide current strategic plan.

4. **Executive Summary**
The school needs to prepare and submit a three to five-page executive summary, which should include:
1. A one paragraph to one page statement and written description of your mission and objectives;
2. Written descriptions of the processes that support achievement, the outcomes and measurements associated with those processes, and how the processes and objectives may have changed as a result of your efforts;
3. Describe the most significant strategies and outcomes related to engagement, innovation, and impact. Examples should include the outcomes linked to the mission and strategic plan. (For additional information, please refer to Appendix I in the eligibility criteria and accreditation standards for accounting accreditation at [https://www.aacsb.edu/accreditation/standards/accounting](https://www.aacsb.edu/accreditation/standards/accounting)).
4. A written summary of self-assessed strengths and weaknesses as they relate to AACSB International’s standards and the achievement of specific objectives;
5. How your strategic plan relates to your mission development activities; and,
6. A written section listing up to five effective practices, which are unique or inherent to the success of your operations.

**Note:** Any items included in the business CIR executive summary, do not need to be duplicated in the accounting executive summary.

**REPORT AND APPENDICES SUBMISSION GUIDELINES**

• The Continuous Improvement Review (CIR) report, all required materials and any supplemental documents is due no later than 60 days prior to the start of the campus visit and should be emailed to [AAC@aacsb.edu](mailto:AAC@aacsb.edu) and the peer review team.

• Note: The peer review team has the option to also request a hard copy of submitted items. Hard copies are to be mailed directly to the team members as listed on your team roster.

• Email submissions will be sent a confirmation of receipt within 2 business days. Attachments totaling more than 20MB will not be received due to server limitations.