Submit the accreditation eligibility inquiry form to obtain an eligibility application.

Eligibility Application for Accounting Accreditation

The purpose of this application is to determine if the institution meets eligibility criteria outlined in AACSB’s Eligibility Procedures and Accreditation Standards for Accounting Accreditation. The application is subdivided into five parts:

- Part I Institutional Contact Information
- Part II Background Information
- Part III AACSB Eligibility Criteria
- Part IV Faculty Composition and Research Activity
- Part V Engagement, Innovation, and Impact

Eligibility applications are considered by the Accounting Accreditation Committee (AAC) during their regularly scheduled meetings. Committee dates can be found on the AACSB website at http://www.aacsb.edu/volunteers/accreditation/committees. The AAC will carefully review the application to determine if the institution can achieve and maintain a commitment to and alignment with a series of core values and general criteria.

A decision letter from the AAC will be emailed approximately six weeks following the committee meeting. A decision letter officially informs the institution of the committee’s decision and cites recommendations and concerns requiring further action as well as the next steps in the accreditation process. An overview of the accreditation process can be found at https://www.aacsb.edu/accreditation/resources/journey/process-overview.

Please note: AACSB Accounting Accreditation is granted by default to the institution. In this case, all accounting programs offered at the institution are included in the scope of the AACSB Accreditation review. The institution may request to limit the programs in the review by receiving formal approval to exclude particular programs from the scope of accreditation – see Eligibility Criterion D for more information.

Application Submission Information

Please submit this application and any accompanying documents via email to the Accounting Accreditation Committee Chair at AAC@aacsb.edu

Please note:
- There is a page limit of 35 pages (not including tables and required documentation).
- Email attachments totaling at least 20MB will not be received due to server limitations.
- A confirmation of receipt will be emailed within 2 business days.

For questions or assistance in completing this application, please email accreditation@aacsb.edu.
Submit the *accreditation eligibility inquiry form* to obtain an eligibility application.

**PART I - Institutional Contact Information**

<table>
<thead>
<tr>
<th>Name of Institution*</th>
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<tbody>
<tr>
<td>Institution Website Address (URL)</td>
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<tr>
<td>Name of Business School</td>
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<tr>
<td>Name of Accounting Academic Unit</td>
<td></td>
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<tr>
<td>Business School Website Address (URL)</td>
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<tr>
<td>Accounting Academic Unit Website Address (URL)</td>
<td></td>
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<tr>
<td>Mailing Address</td>
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<td>City</td>
<td>State/Province/Region</td>
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<tr>
<td>Postal Code</td>
<td>Country</td>
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<tr>
<td>Telephone Number (incl. international dialing code)</td>
<td>Fax Number</td>
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<tr>
<td>Name/Title of Accounting Unit Head</td>
<td>Name/Title of Business Unit Head (Dean or equivalent)</td>
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<tr>
<td>Email address</td>
<td>Email address</td>
</tr>
<tr>
<td>Telephone Number</td>
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</table>

*In this form the term “Business School” refers to the unit seeking accreditation. The term “Institution” refers to the organization of which the Business School is a part. If the Business School is independent of any larger organization, then the boxes referring to the Institution should be left blank.*
Submit the accreditation eligibility inquiry form to obtain an eligibility application.

PART II - Background Information

1. Please provide the mission and vision of the accounting academic unit.
   a. Mission
   b. Vision

2. Describe the involvement and commitment of the senior management and external governance of your institution for the process of gaining AACSB accounting accreditation by your business school (be sure to address their commitment to the financial resources needed to achieve accounting accreditation and to maintain accounting accreditation). Additionally, describe current support for accounting accreditation by the faculty and support staff in the institution and the business school.

3. Enrollment (number of students currently enrolled in your degree programs).

<table>
<thead>
<tr>
<th>Degree Programs</th>
<th>Institution</th>
<th>Business School</th>
<th>Accounting Unit</th>
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<tbody>
<tr>
<td></td>
<td>Full-Time</td>
<td>Part-Time</td>
<td>Full-Time</td>
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<tr>
<td>Bachelor’s</td>
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<tr>
<td>Master’s</td>
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<tr>
<td>Doctoral</td>
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<tr>
<td>Exec Ed Degree Granting</td>
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<td>Exec Ed Non-Degree Granting</td>
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<tr>
<td>Other Degrees (please specify)</td>
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<td>Total</td>
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</table>

*The Business School Totals should include the Totals for the Accounting Academic Unit.

Additional comments about enrollment:

4. Has the school previously applied for, pursued or earned AACSB accounting accreditation? ☐ Yes ☐ No

   If so, please indicate when: ________.

   In addition, please respond to the issues raised by the committee in their last decision letter.

   Finally, please describe any changes in the environment (internal or external) since previously engaged in the accreditation process that impact the accounting unit.
Submit the accreditation eligibility inquiry form to obtain an eligibility application.

5. List five AACSB accounting accredited schools that you consider to be comparable to your accounting academic unit. Provide a brief explanation as to why you feel the accounting academic unit is comparable to your accounting academic unit.

<table>
<thead>
<tr>
<th>School Name</th>
<th>Explanation</th>
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</table>
PART III – AACSB Eligibility Criteria

Provide a response which addresses the accounting academic unit’s alignment with each eligibility criterion below. The response should address the items listed and provide any additional details as necessary. A complete description of all criteria is available in AACSB’s Eligibility Procedures and Accreditation Standards for Accounting Accreditation.

Criterion A - ETHICAL BEHAVIOR
The accounting academic unit must encourage and support ethical behavior by students, faculty, administrators, and professional staff.

Response should include:
- Summary of published policies and procedures to support legal and ethical behaviors across all stakeholders (students, faculty, staff).
- Description of programs available to educate participants about ethical policies and procedures.
- Description of the systems for detecting and addressing breaches of ethical behaviors, such as honor codes and disciplinary systems to manage inappropriate behavior.
Criterion B - COLLEGIATE ENVIRONMENT
The accounting academic unit maintains a collegiate environment in which students, faculty, administrators, professional staff, and practitioners interact and collaborate in support of learning, scholarship, and community engagement.

Response should include:
- Brief overview of the degree programs offered and evidence that the quality of these programs is at a level consistent with higher education in accounting.
- Description of the environment in which students, faculty, administrators, professional staff, and practitioners interact; provide examples of activities that demonstrate the ways they interact; and show how the accounting academic units supports such interactions.
- Discuss the governance process, indicating how faculty are engaged or how faculty otherwise inform decisions across the accounting unit, business school and institution.
- Web links or documents that characterize the culture and environment of the accounting academic unit, including statement of values, faculty and student handbooks, etc.
- Description of how the accounting unit supports a collegiate environment that is characterized by scholarship, scholarly approaches to business and management, and a focus on advanced learning.

In addition, describe the accounting unit’s processes for routinely reviewing and updating curricula for existing degree programs as well as the development of curricula for new programs. Briefly explain how these processes have produced relevant enhancements to existing program curricula or have supported the development of new degree programs.

Also, if the accounting unit is subject to quality assurance regulations from governmental, national or other quality assessment entities, briefly describe how the regulations contribute to student performance outcomes, and impact curricular change when expected outcomes are not met.
Criterion C - COMMITMENT TO CORPORATE AND SOCIAL RESPONSIBILITY

The accounting academic unit must demonstrate a commitment to address, engage, and respond to current and emerging corporate social responsibility issues (e.g., diversity, sustainable development, environmental sustainability, and globalization of economic activity across cultures) through its policies, procedures, curricula, research, and/or outreach activities.

Response should include:

- Description of how the accounting academic unit defines and supports the concept of diversity in ways appropriate to its culture, historical traditions, and legal and regulatory environment. Demonstrate that the unit fosters sensitivity and flexibility toward cultural differences and global perspectives.
- Evidence that the accounting academic unit values a rich variety of viewpoints in its learning community by seeking and supporting diversity among its students and faculty in alignment with its mission.
- Overview of the populations the unit serves and describe the unit's role in fostering opportunity for underserved populations.
- Description of the ways the accounting academic unit supports high-quality education by making appropriate effort to diversify the participants in the educational process and to guarantee that a wide variety of perspectives is included in all activities.
- Evidence that the accounting academic unit addresses current and emerging corporate social responsibility issues through its own activities, through collaborations with other units within its institution and/or through partnerships with external constituencies.
- Description of how the accounting academic unit's students and faculty demonstrate a commitment to diversity and corporate social responsibility.
Criterion D – ACCOUNTING ACCREDITATION SCOPE AND AACSB MEMBERSHIP
An applicant for AACSB accounting accreditation must be a well-defined, established accounting academic unit that is part of or affiliated with an academic entity or business academic unit that is a member of AACSB in good standing, holds AACSB business accreditation, or is an applicant for AACSB business accreditation concurrently with the application for AACSB accounting accreditation. The academic entity may be defined as an institution authorized to award bachelor’s degrees or higher (in business and accounting) or a business academic unit within such an institution.

Response should include:
- A brief overview of degree program levels (U-M-D), disciplines, locations, and delivery mode (including online).
- Please use tables in Appendix A to list (1) all degree programs in accounting at all levels and in all locations offered through the business school, accounting unit, and other academic units within your institution that will be included in the scope of accreditation and (2) those degree programs you wish to exclude from the AACSB review, giving your reasons for exclusion. An Exclusion Request Form needs to be completed for each program. See Appendix B for clarification of scope.

Note: Business Schools that have been approved by the Initial Accreditation Committee to seek accreditation as a single academic unit within a larger institution should only indicate the programs offered by the approved unit.
Criterion E - OVERSIGHT, SUSTAINABILITY, AND CONTINUOUS IMPROVEMENT

The accounting academic unit must be structured to ensure proper oversight, accountability, and responsibility for accounting academic operations; it must be supported by continuing resources (human, financial, infrastructure, and physical); and it must have policies and processes for continuous improvement.

Response should include:

- Description of the organizational structure of the accounting academic unit, providing an organizational chart that identifies the unit in the context of the larger institution (if applicable).
- Overview of the structure of the unit, its policies, and processes to ensure continuous improvement and accountability related to the school's operations. This overview also should include policies and processes that encourage and support intellectual contributions that influence the theory, practice, and/or teaching of accounting.
- Summary of the budget and financial performance for the most recent academic year. Describe the financial resources of the accounting academic unit in relationship to the financial resources of the business academic unit (e.g., compare accounting degree enrollments as a fraction of the business academic unit’s total enrollment).
- Description of the trends in resources available to the accounting academic unit, including those related to finances, facilities, information technology infrastructure, human, and library/information resources. Discuss the impact of resources on the accounting academic unit’s operations, outcomes (graduates, research, etc.), and potential for mission achievement going forward.
- Description of the total faculty resources for the accounting academic unit, including the number of faculty members on staff, the highest degree level (doctoral, master's, and bachelor's) of each faculty member, and the disciplinary area of each faculty member. Describe the sufficiency of faculty resources in relation to program array and complexity.
- For each accounting degree program, a description of the teaching/learning model (e.g., traditional classroom models, online or distance models, models that blend traditional classroom with distance delivery, or other technology supported approaches). In addition, describe the division of labor across faculty and professional staff, as well as the nature of participant interactions supported. Extend this analysis to each location and delivery mode.
- Description of the accounting academic unit resources that are committed to other mission-related activities beyond business degree programs and intellectual contributions.

Please include the following items as attachments to your application:

- Accounting academic unit's organizational chart.
- The last three years of financial information for the accounting academic unit.
- Accounting academic unit's strategic plan.
Criterion F - POLICY ON CONTINUED ADHERENCE TO STANDARDS AND INTEGRITY OF SUBMISSIONS TO AACSB

All degree programs included in the AACSB accounting accreditation review must demonstrate an understanding of and continuing adherence to the AACSB business and accounting accreditation standards and policies. Accounting units in the initial accreditation process must indicate their knowledge and understanding of the accreditation standards and the expected seven year timeline for meeting all standards.

After an institution’s accounting academic unit achieves accreditation, AACSB reserves the right to request a review of that accredited institution’s accounting academic unit at any time if questions arise concerning the continuation of educational quality as defined by the standards. In addition, accounting academic units are expected to maintain and provide accurate information in support of each accreditation review.

Any school that deliberately misrepresents information to AACSB in support of an accreditation review shall be subject to appropriate processes. Such misrepresentation is grounds for the immediate denial of an accounting academic unit’s initial application for accreditation, or, in the case of a continuous improvement review, the revocation of an accounting academic unit’s membership in the Accreditation Council.

Response should include:
- Describe the accounting academic unit’s knowledge and understanding of the accounting accreditation standards and the expected seven year timeline for meeting all standards.
PART IV - Faculty Composition and Research Activity

1. Complete the following table, providing the aggregate number of accounting faculty members in each category. The areas listed should reflect the organizational structure of the accounting unit’s faculty (e.g., departments, disciplines). Do not list by individual faculty member.

<table>
<thead>
<tr>
<th>Departments/Disciplines</th>
<th>Faculty</th>
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<td>Master’s</td>
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*Insert additional rows as needed*

2. Based on AACSB’s standards focusing on faculty qualifications and sufficiency discuss the accounting unit’s plan to align with faculty qualifications and deployment standards.

Research and Intellectual Contributions

3. Provide the aggregate number of accounting faculty who have produced research and intellectual contributions in the following categories over the past five years. Do not indicate any individual faculty member.

- Published research articles in Peer Review Journals
- Presented intellectual contributions at academic/professional conferences or meetings
- Contributed to the writing of cases, textbooks, or monographs.
- Competitive research awards received
- Other teaching materials or intellectual contributions (specify types)

4. AACSB’s standards expect faculty at accredited institutions to be actively engaged in research. Provide an overview of the current culture for accounting faculty research and scholarly activities along with plans going forward to align the accounting unit’s portfolio of intellectual contributions to its mission.
PART V - Engagement, Innovation, and Impact

Provide a brief executive summary describing the most significant strategies and outcomes related to engagement, innovation, and impact in the past five years. Review Appendix C and the preamble of the accounting eligibility criteria and accreditation standards for clarification of engagement, innovation, and impact.
SUPPLEMENTAL INFORMATION AND SUBMISSION GUIDELINES

The following documents must be included with your eligibility application:

- Provide access/links to published policies and procedures to support legal and ethical behaviors across all stakeholders (Criterion A).
- Provide access/links to faculty/student handbooks, statement of values that characterize the culture and environment of the school (Criterion B).
- Exclusion request form for each program the accounting unit would like to exclude (Criterion D)
- Organizational Chart (Criterion E)
- Three years of financial data (Criterion E)
- Accounting Unit’s strategic plan (Criterion E)
- Applicant Profile Sheet (As an attachment-found on our website)

The school will be emailed an invoice for the application fee in the amount of USD2000. *The eligibility application will be forwarded to the AAC upon receipt of payment.*

SIGNATURES

The Head of the Accounting Academic Unit, the Head of the Business School, and the institution’s administration have reviewed this information, approve of our institution pursuing AACSB accounting accreditation and agrees to comply with the requirements as described in criterion F. The institution’s administration confirms that the information in this document is trustworthy and accurate.

☐ By checking this box, I certify the above is true.

<table>
<thead>
<tr>
<th>Name of Head of Accounting Academic Unit</th>
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<table>
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<tr>
<th>Name of Head of Business School (Dean or equivalent)</th>
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<tr>
<th>Name of Chief Academic Officer (Provost or equivalent)</th>
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<tr>
<th>Name of Chief Executive Officer or equivalent (President, Chancellor, etc.)</th>
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APPENDIX A – ELIGIBILITY CRITERION D (SCOPE OF ACCREDITATION)

Table A.1 – Degree Programs in Accounting to be Included in Accreditation Review

List all degree programs in accounting at all levels and in all locations offered through the business school and other academic units within your institution that will be included in the scope of accreditation.

Table A.2 – Degree Programs in Accounting to be Excluded in Accreditation Review

List degree programs for which you intend to seek exclusion from accreditation review. Indicate all criteria for exclusion which apply to each requested program. A “Request for Program Exclusion” form must be submitted for each requested program and included with this application.

The “Request for Program Exclusion” form is provided below. An excerpt from Criterion D on program exclusions is provided in Appendix B. More in-depth information on the bases for exclusion are in the Eligibility Procedures and Standards for Business Accreditation, which can be found at https://www.aacsb.edu/accreditation/standards/business.
Table A.1 - Degree Programs in Accounting to be Included in Accreditation Review

<table>
<thead>
<tr>
<th>Degree Title&lt;sup&gt;1&lt;/sup&gt;</th>
<th>Major Emphasis</th>
<th>Sub-emphasis</th>
<th>Level&lt;sup&gt;2&lt;/sup&gt;</th>
<th>Location&lt;sup&gt;3&lt;/sup&gt;</th>
<th>Date program was established</th>
<th># of Credit Hours, Contact Hours, or Courses Required for Degree Completion&lt;sup&gt;4&lt;/sup&gt;</th>
<th>Average Time to Complete Degree&lt;sup&gt;5&lt;/sup&gt;</th>
<th># Students Graduated in the Three Previous Academic Years&lt;sup&gt;6&lt;/sup&gt;</th>
</tr>
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</table>

Insert additional rows as needed

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1. List each program by the degree which is offered, including majors or concentrations. Indicate the full, correct degree name as it appears in school catalogues and/or on the diploma.

2. Undergraduate (U), Master’s (M), Doctoral (D), Combined Undergraduate and Master’s (U/M). If other, please explain.

3. List all locations at which the degree program is offered, including auxiliary campuses and partner institutions. Program delivery via on-line or distance learning is considered a separate location.

4. The metric to report degree requirements should reflect the operations of the school. Please identify the metric chosen (credit hours, contact hours, or courses). If necessary, footnote the record and provide additional explanation.

5. Report the normal amount of time required for a successful student to complete the degree, i.e. 2 years, 4 years, 18 months, etc. If multiple tracks to the same degree are available (i.e. weekend, evening, and traditional MBA), please indicate the average time to complete the degree within each track.

6. Note: At the time of initial accreditation, a majority of business graduates shall be from programs that have produced graduates during the two most recent years.
### Table A.2 - Degree Programs Requested for Exclusion from Accreditation Review

<table>
<thead>
<tr>
<th>Degree Program&lt;sup&gt;7&lt;/sup&gt;</th>
<th>Major Emphasis</th>
<th>Sub-emphasis</th>
<th>Level&lt;sup&gt;8&lt;/sup&gt;</th>
<th>Department/Division/Administrative Unit Conferring Degree&lt;sup&gt;9&lt;/sup&gt;</th>
<th>Bases for Exclusion: (check all that apply)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td>1. Independence&lt;sup&gt;10&lt;/sup&gt;</td>
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<td>2. Program Distinctiveness&lt;sup&gt;10&lt;/sup&gt;</td>
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<td>3. Operational Control&lt;sup&gt;10&lt;/sup&gt;</td>
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<td>4. Subject to Non-Business Accreditation</td>
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<td>5. Specialized Field</td>
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<td>6. Separate Location</td>
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<td></td>
<td>7. Participate But Not Named</td>
</tr>
</tbody>
</table>

*Insert additional rows as needed*

<sup>7</sup> List each program by the degree which is offered, including majors or concentrations. Indicate the full, correct degree name as it appears in school catalogues and/or on the diploma.

<sup>8</sup> Undergraduate (U), Master’s (M), Doctoral (D), Combined Undergraduate and Master’s (U/M). If other, please explain.

<sup>9</sup> Regardless of what colleges, schools, departments, or divisions collaborate to deliver or administer the degree, please indicate the administrative unit which confers the diploma (i.e. College of Business, College of Liberal Arts and Sciences).

<sup>10</sup> Program must satisfy this category condition to be excluded.
Program Exclusion Request

A separate copy of this form is required for each degree program for which exclusion from the AACSB International accreditation review is requested. Please complete every required section of the form (marked with an *), and as many of the optional sections that apply.

* Name of Institution:

* Name and Title of Person Completing Form:

* Full Title and Descriptive Information for Program for which Exclusion is being requested  
  (include the percentage of business content in the degree program):

Bases for exclusion:
Provide a brief, clear description of how the program satisfies the required and all other relevant categories. Descriptions of the category expectations are discussed in Eligibility Procedure Criterion D of the Eligibility Procedures and Standards for Business Accreditation. An excerpt from Criterion D is in Appendix B below.

1. * Independence (Demonstration of limited or no participation in, and a high level of independence relative to, the development, delivery, and oversight of programs requested for exclusion) -

2. * Program Distinctiveness (Demonstration of program distinctiveness such that students, faculty, and employers clearly distinguish such programs from those degree programs identified for inclusion in the accreditation review process) –

3. * Operational Control (Demonstration of a lack of operational control relative to program design, faculty hiring, development and promotion, student selection and services, curriculum design, and degree conferral) –

4. Subject to non-business accreditation (Degree programs subject to accreditation by other non-business accreditation organizations) –

5. Specialized field (Specialized degree programs that are not marketed in conjunction with the business program under AACSB review) –

6. Separate location (Degrees offered on a separate or independent campus) –

7. Participate, but not named (Degree programs offered via a consortium of schools that do not carry the name of the applicant entity on the diploma or transcript and/or Degree programs in secondary business education whether offered within the entity applying for accreditation or elsewhere) -
APPENDIX B – CRITERION D EXCERPT (Determining if a Program Should be Excluded)

Programmatic scope will normally include all business and management degree programs at the bachelor’s level or higher, research activities, and other mission components. Other mission components may include executive education or other mission-focused outreach activities if they are business related. The following guidelines establish factors that determine if a degree program should be included or excluded from the AACSB accreditation review process:

- Normally, bachelor degree programs in which 25 percent or more of the teaching relates to traditional business subjects or graduate programs in which 50 percent or more of the teaching relates to traditional business subjects are considered business degree programs. Traditional business subjects include accounting, business law, decision sciences, economics, entrepreneurship, finance (including insurance, real estate, and banking), human resources, international business, management, management information systems, management science, marketing, operations management, organizational behavior, organizational development, strategic management, supply chain management (including transportation and logistics), and technology management. This list is not exhaustive and should be interpreted in the context of the school and mission. Normally, extensions of traditional business subjects, including interdisciplinary courses, majors, concentrations, and areas of emphasis will be included in an AACSB accreditation review.

- Degree programs with business content below the thresholds noted above may be excluded from the AACSB review process if such programs are not marketed or otherwise represented as business degree programs and if such programs do not involve significant resources of the business academic units participating in the AACSB accreditation review process.

- With the burden of proof on the entity applying for AACSB accreditation, degree programs with business content exceeding the minimum thresholds noted above may be excluded from the review process subject to approval by the Initial Accreditation Committee based on that committee's judgment regarding the following factors:
  - Demonstration of limited or no participation in, and a high level of independence relative to, the development, delivery, and oversight of programs requested for exclusion.
  - Demonstration of program distinctiveness such that students, faculty, and employers clearly distinguish such programs from those degree programs identified for inclusion in the accreditation review process. For example, degree programs must be included in the accreditation review if they are business programs announced and advertised in catalogs, brochures, websites, and other materials in conjunction with programs that are identified for inclusion. That is, to be excluded, degree programs must not be presented in conjunction with the included programs, either in the institution's materials or in materials for programs for which the exclusion is sought. To be excluded, programs must be clearly distinguishable from the included programs by title; in published descriptions; and in representations to potential students, faculty, and employers. Exclusions will not be approved when such exclusion will create confusion about which programs within the institution have achieved AACSB accreditation.
  - Demonstration of a lack of operational control relative to program design, faculty hiring, development and promotion, student selection and services, curriculum design, and degree conferral. If the leadership of the entity applying for accreditation has influence over these factors or controls these factors relative to any business degree program, the program will be included in the scope of review.
  - Other factors that may result in the exclusion of a degree program from an AACSB accreditation review are:
    - Degree programs subject to accreditation by other non-business accreditation organizations.
    - Specialized degree programs (e.g., hotel and restaurant management, engineering management, health care management, agribusiness, and public administration) that are not marketed in conjunction with the business program under AACSB review.
    - Degrees offered on a separate or independent campus.
• Degree programs offered via a consortium of schools that do not carry the name of the applicant entity on the diploma or transcript.
• Degree programs in secondary business education whether offered within the entity applying for accreditation or elsewhere.
• Degree programs offered by the entity applying for accreditation delivered jointly through partnership agreements, consortia, franchise arrangements, etc. are included in the scope of the review if there is any connotation that the entity applying for accreditation is recognized as one or more of the degree granting institutions.
• Degree programs in business and management delivered by other (non-business) academic units are reviewed primarily against standards related to student selection and retention, deployment of qualified faculty and professional staff, and teaching and learning.
• AACSB recognizes national systems and local cultural contexts, as well as regulatory environments in which an entity applying for accreditation operates. As a result, AACSB can vary the definition of those boundaries in the local context in which the applicant entity operates. For AACSB to agree to vary its definition of a traditional business subject, the applicant entity must explain and document such variations within its local context.
APPENDIX C – PREAMBLE EXCERPT (Engagement, Innovation, and Impact)

One of the guiding principles of AACSB accreditation is the acceptance, and even encouragement, of diverse paths to achieving high quality in management and accounting education. Accreditation decisions are derived through a process that relies on the professional judgment of peers who conduct reviews that are guided by the mission of the business school or accounting academic unit. It also is vitally important that AACSB accreditation demands evidence of continuous quality improvement in three vital areas: engagement, innovation, and impact.

Engagement: AACSB acknowledges the diversity among its membership, but it also recognizes that all of its accredited members share a common purpose—the preparation of students for meaningful professional, societal, and personal lives. Effective business and accounting education and research can be achieved with different balances of academic and professional engagement. However, quality business and accounting education cannot be achieved when either academic or professional engagement is completely absent, or when they do not intersect in meaningful ways. Accreditation should encourage an appropriate intersection of academic and professional engagement that is consistent with quality in the context of the missions of the school and accounting academic unit. Accounting accreditation should also support professional interactions between accounting faculty, accounting students, and accounting practitioners. Such interactions, which should be designed to enhance the practice and theory of accounting and business, must be an important attribute of high-quality accounting academic units.

Innovation: Accreditation standards focus on the quality of education and supporting functions. The standards must set demanding but realistic thresholds, challenge business schools and accounting academic units to innovate, and they must inspire educators to pursue continuous improvement in educational programs and other mission-based activities of the business school and the accounting academic unit. Accreditation standards and associated processes should foster quality and consistency, but not at the expense of the creativity and experimentation necessary for innovation. Also, accreditation standards and processes should not impede experimentation or entrepreneurial pursuits; the standards must recognize that innovation involves both the potential for success and the risk of failure. Therefore, when assessing any success or failure, it is key to recognize the importance of experimentation and place a priority on strategic innovation. If innovations are well-developed, rational, and well-planned, negative outcomes should not inhibit a positive accreditation review. Negative outcomes are of concern only when they seriously and negatively affect the ability of the accounting academic unit to continue to fulfill its mission.

Impact: In an environment of increasing accountability, it is important that AACSB accreditation focus on appropriate high-quality inputs (human, financial, physical, etc.) and the resulting outcomes produced by the efficient and effective deployment of those inputs within the context of the business school’s and the accounting academic unit’s mission and supporting strategies. That is, in the accreditation process, business schools and accounting academic units should document how they are making a difference and having impact. This means that AACSB will continue to emphasize that business schools and accounting academic units integrate assurance of learning into their curriculum management processes and produce intellectual contributions that make a positive impact on the theory, teaching, and practice of accounting, business, and management. Impact also has a broader meaning in that the business school and the accounting academic unit, through the articulation and execution of their missions, should make a difference in business and society as well as in the global community of accounting academic units, business schools, and management educators.

Some examples of how accounting academic units can assess and demonstrate impact are provided in the Appendix of the Eligibility Procedures and Accreditation Standards for Accounting Accreditation.