



Effective 1 July 2026

2026 Standards for Accounting Accreditation

Engagement | Innovation | Impact

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ACKNOWLEDGEMENTS

AACSB wishes to recognize the members of the AACSB Standards Task Force, who provided thought leadership to develop business and accounting standards that reflect the collective interest of the global business and accounting education community and the AACSB Accreditation Council. The AACSB Standards Task Force was formulated and charged by 2024–25 AACSB Board of Directors chair, Sherif H. Kamel, dean, Onsi Sawiris School of Business, The American University in Cairo.

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2026 STANDARDS FOR AACSB ACCOUNTING ACCREDITATION

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PREAMBLE

Introduction to AACSB Accreditation

AACSB International's vision is to achieve positive societal impact through business schools. Business and business schools are a force for good, contributing to the world's economy and to society, and AACSB plays a significant role in making that benefit better known to all stakeholders, serving business schools, learners, businesses, and society.

AACSB's mission is to elevate the quality and impact of business schools globally. This mission is aligned with AACSB's Global Standards for Business Education™ and the accounting accreditation standards. AACSB strives to continuously improve engagement among business, faculty, institutions, and learners so that business education is aligned with business practice. To fulfill this goal, AACSB will encourage and accelerate innovation to continuously improve business education. As a result, business education will have a positive impact on business and society—and AACSB will amplify that impact. In achieving its mission and vision, AACSB will emphasize and model the following values: members first, inclusivity, global unity, excellence, and curiosity.

Founded in 1916, AACSB is a nonprofit association of business schools, accounting programs, corporations, and other organizations devoted to promoting and improving higher education in business and accounting. In 1919, AACSB established its first standards for degree programs in business administration. The association adopted additional standards for accounting undergraduate and graduate degree programs in 1980 to address the special needs of the accounting profession. The accreditation standards and processes are updated annually by the Global Standards Committee.

An accounting academic unit that is part of a business school that holds or is seeking AACSB accreditation may apply for AACSB accounting accreditation. The accounting academic unit is defined as the collection of degree programs in accounting, regardless of administrative structure. During the initial accreditation process, the accounting academic unit is evaluated on how well it achieves and aligns with AACSB's accounting accreditation standards, through a process of self-evaluation and peer review. After earning AACSB accounting accreditation, the accounting academic unit undergoes periodic peer reviews of its strategic improvement to continue its accreditation.

AACSB accreditation processes are ISO 9001:2015 certified globally and support and uphold the Code of Good Practice for Accrediting Bodies of the Association of Specialized and Professional Accreditors.¹ Additionally, AACSB is committed to upholding the guidelines of the European Union's General Data Protection Regulation.

¹ See <https://www.aspa-usa.org/>.

Philosophy of AACSB Accounting Accreditation

AACSB accounting accreditation is supplemental to AACSB's business accreditation process. The standards for AACSB accounting accreditation build on the Global Standards for Business Education (hereafter, Global Standards) and follow a similar structure. The business report and documentation serve as the foundation for the accounting report and documentation.

To the maximum extent possible, documentation for the business school accreditation review related to each of the Global Standards includes information about the accounting academic unit and does not require separate or duplicated documentation for an accounting accreditation review, unless such documentation is necessary to address accounting-specific expectations. The accounting report supplements the business report and focuses on areas and aspects that are unique to the accounting unit. Supplemental documentation is provided only if the business school documentation does not provide sufficient detail about the accounting academic unit to allow an appropriate assessment by the accounting peer review team or if there is a unique policy, procedure, expected outcome, or strategy not addressed in the business documentation.

The accounting report, documentation, and peer review process focus primarily on the accounting accreditation standards. Elements in the accounting unit related to the Global Standards rely on documentation in the business report. Issues related to the accredited entity and programmatic scope are also the purview of the Global Standards for Business Education.

The fundamental purpose of AACSB accounting accreditation is to encourage schools to hold themselves accountable for improving accounting practice through a commitment to strategic management and innovation, learner success, and academic and professional engagement. AACSB achieves this purpose by defining a set of standards, coordinating peer review and consultation, and recognizing high-quality accounting academic units that meet the standards and actively engage in the process.

AACSB remains deeply committed to fostering a vibrant and dynamic learning environment in collegiate business education. Encouraging the exchange of varied perspectives in a welcoming and engaging setting enriches the educational experience and prepares graduates to participate effectively in a global business landscape. When business schools expand opportunities and implement strategies to support broader participation, they create a culture that drives success and strengthens excellence in business education.

AACSB recognizes that schools can be constrained by a variety of external factors, such as regulatory systems, collective bargaining agreements, formal labor regulations, and other environmental factors. The spirit of the standards ensures that these external factors are considered by the peer review team.

One of the principles of AACSB accreditation is the encouragement of diverse paths to achieving high-quality outcomes in business and accounting education. Accreditation decisions are made through a process that relies on the professional judgment of peers who conduct reviews that are guided by the business school and accounting unit mission.

The primary relationship in the accreditation process is among AACSB, an institution, its business school, and the accounting academic unit under review. Although many individuals and groups have a stake in the AACSB accreditation process, the association implements the process through a series of peer reviews of the business school and accounting academic unit. This

approach provides a common reference point for quality and performance in business and accounting education for all AACSB members.

Having achieved AACSB accreditation, an institution, its business school, and the accounting academic unit commit to a process of continuous improvement review to demonstrate alignment with the spirit and intent of these accreditation standards.

In choosing to participate in the AACSB accreditation process, business school deans and directors, accounting academic unit leaders, and other school and institutional administrators are expected to adhere to AACSB's nine guiding principles contained within the Global Business Education Standards. This includes submitting data in a timely manner and assuring that all data and information provided in the accreditation review process are accurate to the best of their knowledge.

Advancing the Practice of Accounting as a Learned Profession

Around the world, a common characteristic of flourishing economies is the presence of reliable accounting information. A necessary condition for the ready availability of reliable accounting information is a vibrant and robust accounting profession, broadly defined. The term *profession* is anchored in the notion of a commitment to provide a broad common benefit to society as a whole. As described in the influential 2012 Pathways Commission report, a profession operates under a social contract in which it is granted a degree of latitude in managing its affairs in exchange for a commitment to serve this broad public interest.

The accounting profession's social contract encompasses a set of promises and commitments centering on the preparation and dissemination of reliable accounting information. The role of professional accountants, then, is to serve as trusted business advisors across a wide range of organizations in the public, private, nonprofit, and government sectors.

Accounting professionals play an increasingly critical role in the collection, analysis, recording, reporting, interpretation, and verification of financial and non-financial information. Their work supports a broad array of global economic activity and supplies global capital markets with reliable and timely information. As the industry evolves, AACSB recognizes that the quality of accounting education has never been more important. Colleges must prepare accounting graduates to assume critical responsibilities, serve the public interest, support efficient capital markets, and promote effective managerial decision-making. AACSB views its role in identifying and recognizing high-quality accounting education as an essential way to support and enhance accountancy's status as one of the learned professions.²

Although accountancy offers graduates many career paths from which to choose, the profession as a whole shares common attributes with other learned professions, such as law and medicine. These attributes include advanced, specialized higher education requirements for new accountants; a code of professional conduct and personal integrity; the expectation of

² AACSB views the accounting profession broadly and does not limit its definition of the practice to designations such as a Certified Public Accountant, Chartered Accountant, etc.

continuing education to ensure accountant skill relevance and currency; the need for ever stronger partnerships between accounting professionals and the academic community to support education, research, and collaboration; certification and licensure regulations, laws, and policies; and the expectation that educational programs in accounting maintain ongoing quality assurance and accreditation processes.

Though the accounting profession does not have universal mandatory academic requirements that accounting graduates must meet, AACSB-accredited accounting academic units aspire to develop in their graduates strong foundational skills, thorough and relevant knowledge, and a sense of integrity in the practice of accounting. It is in this spirit that AACSB's accounting accreditation process has evolved. The goal of AACSB accounting accreditation is to advance the practice of accounting as a learned profession by recognizing outstanding accounting academic units that produce excellent graduates, impactful and relevant scholarship, and sustained, mutually dependent engagement between academia and professional practice.

Chapter 1: Strategic Management and Innovation for Accounting Academic Units

This section of the standards establishes how an accounting academic unit defines its mission, aligns its strategies, and sustains the capacity necessary to deliver high-quality accounting education. Strategic planning, financial stewardship, and faculty investment are presented not as administrative tasks but as interconnected pillars that support quality, relevance, and long-term vitality. Each standard highlights one essential element while reinforcing integration of all three:

- **Standard A1: Strategic Planning**—How the accounting academic unit articulates its mission, identifies priorities, and engages stakeholders in a dynamic planning process that guides decision-making, risk management, and continuous improvement.
- **Standard A2: Financial Resources**—How the accounting academic unit ensures that its financial strategies, resource allocations, and investment priorities are sufficient, sustainable, and aligned with its mission and programmatic needs.
- **Standard A3: Faculty Resources**—How the accounting academic unit recruits, develops, and deploys a qualified and engaged faculty who collectively support high-quality teaching, impactful scholarship, and meaningful professional engagement.

Together, these standards establish the strategic foundation upon which all other aspects of high-quality accounting education depend. By aligning mission, resources, and people, accounting academic units build the capacity to innovate, adapt, and sustain their impact on learners and the profession.

Standard A1: Strategic Planning

1.1 The accounting academic unit maintains a well-documented strategic plan, including goals, strategic initiatives, and measures of success that ensure the delivery of high-quality accounting education. The plan is developed through a robust and collaborative planning process that involves key stakeholder input and guides the accounting unit in resource allocation priorities, including maintenance of sufficient high-quality faculty. The accounting unit must have a strategic plan that is appropriately aligned with, but distinct from, both the business school and the university, and consistent with its stated strategic directions.

1.2 The strategic plan articulates a clear and focused mission for the accounting academic unit that reflects distinguishing characteristics of its essential identity, including the types and levels of accounting degrees offered, the populations it intends to serve, and the types of intellectual contributions it intends to produce to positively impact academia, practice, or policy. As the unit carries out its mission, it embraces innovation as a key element of continuous improvement and as central to its mission.

1.3 The accounting academic unit regularly monitors progress against its planned strategies and expected outcomes and communicates this progress to key stakeholders. As part of ongoing monitoring, the accounting unit conducts formal risk assessments and maintains plans to mitigate major risks that may impair its ability to sustain high-quality accounting education.

A robust and forward-looking strategic planning process is essential to the long-term quality and distinctiveness of the accounting academic unit. This standard emphasizes that an accounting unit must clearly define its mission, articulate its unique contributions within the broader business school and institution, and maintain a strategic plan that guides decision-making, resource allocation, and continuous improvement.

Effective planning includes establishing meaningful goals and measures of success, identifying desired intellectual contributions, and assessing risks that may affect the unit's ability to deliver high-quality accounting education. Through an intentional and collaborative planning process, the accounting academic unit positions itself to adapt to emerging trends, uphold disciplinary expectations, and demonstrate sustained impact.

Basis for Judgment

1.1 Well-Documented Strategic Plan

- A. The accounting academic unit maintains a strategic plan that is clearly documented, readily available to the peer review team, and developed through a robust, collaborative process that engages key internal and external stakeholders.

- B. The strategic plan includes goals, strategic initiatives, key performance indicators, and measures of success that collectively ensure the delivery of high-quality accounting education.
- C. The plan guides major decisions related to resources, including the maintenance of sufficient high-quality faculty and the allocation of financial and operational support in alignment with unit priorities.
- D. The strategic plan is aligned with—but appropriately distinct from—the business school and the broader institution. The plan meaningfully reflects the unit’s context while supporting the university’s stated strategic direction.
- E. The strategic plan demonstrates a commitment to continuous improvement through regular review, revision, and responsiveness to the dynamic environment of accounting education and the accounting profession.

1.2 Clear and Focused Mission

- A. The accounting academic unit’s mission is clearly articulated and describes the distinguishing characteristics of the unit, including its degree programs, the learners and communities it serves, and its priorities for engagement, innovation, and impact.
- B. The mission identifies the types of intellectual contributions the unit seeks to produce and the ways those contributions advance accounting knowledge, practice, policy, and pedagogy.
- C. The mission guides decision-making and provides clarity on the unit’s educational focus, including program offerings, expected learning outcomes, and alignment of teaching and learning models with mission-driven priorities.
- D. The mission, strategies, and expected outcomes are mutually consistent and reflect a realistic understanding of the evolving environment of accounting education. Innovation and change are embraced as central elements of mission fulfillment.
- E. Where the mission includes preparation of graduates for professional certification examinations and/or licensure, the mission and strategies demonstrate commitment to achieving these goals.

1.3 Progress Monitoring and Risk Management

- A. The accounting academic unit regularly evaluates and documents progress toward its goals, strategies, and expected outcomes. Demonstrated examples of engagement, innovation, continuous improvement, and impact align with the mission and strategic plan.
- B. The unit periodically reviews and updates the strategic plan and mission as needed, engaging key stakeholders in the review process to ensure transparency and relevance.
- C. The accounting academic unit communicates strategic goal progress to key stakeholders to maintain accountability and shared understanding of priorities.
- D. The unit conducts formal risk assessments to identify major risks that may impair its ability to sustain high-quality accounting education. The unit also maintains appropriate mitigation strategies and contingency plans tailored to its financial, operational, and academic contexts.
- E. Future planned actions for continuous improvement and innovation are clearly defined, supported by rationale, and aligned with the unit’s mission, strategies, and expected outcomes.

Suggested Documentation

1.1 Well-Documented Strategic Plan

- A. Provide the current strategic plan of the accounting academic unit, including goals, strategic initiatives, key performance indicators, and measures of success.
- B. Include a description of the strategic planning process, noting how key internal and external stakeholders were engaged.
- C. Provide evidence that the strategic plan guides decisions related to resource allocation, including faculty sufficiency, faculty qualifications, financial support, and operational priorities.
- D. Demonstrate evidence of alignment between the accounting unit's strategic plan and the business school's and institution's strategic plans, noting areas of appropriate distinctiveness.
- E. Provide records or examples showing regular review and revision of the plan.

1.2 Clear and Focused Mission

- A. The plan should include the accounting academic unit's mission statement and an explanation of how it reflects the unit's distinctive attributes, degree programs, populations served, and intellectual contribution priorities.
- B. Provide evidence that the mission guides key decisions—such as program offerings, teaching and learning models, intellectual contribution expectations, and engagement priorities.
- C. Describe how the accounting academic unit embraces innovation and continuous improvement as part of mission fulfillment.
- D. If mission-appropriate, provide documentation showing how the mission supports preparation for professional certification examinations and/or licensure (e.g., curriculum maps, pass rate analyses, outreach initiatives).

1.3 Progress Monitoring and Risk Management

- A. Provide documentation such as reports, dashboards, or other materials demonstrating the unit's regular assessment of progress toward goals, strategies, and expected outcomes.
- B. Provide evidence that stakeholder groups receive updates on progress toward strategic priorities (e.g., advisory board materials, faculty meeting summaries, newsletters).
- C. Show results of periodic reviews or updates to the strategic plan or mission, including rationales for changes.
- D. Provide a formal risk assessment for the accounting academic unit, identifying key risks and describing mitigation strategies and contingency plans. Provide examples of recent actions taken for continuous improvement that align with strategic goals and demonstrate responsiveness to identified risks or emerging opportunities.

Standard A2: Financial Resources

The accounting academic unit has financial strategies to provide resources appropriate to, and sufficient for, achieving its mission and action items.

Sustaining a high-quality accounting academic unit requires financial resources that are predictable, sufficient, and aligned with mission-driven priorities. This standard emphasizes that the accounting academic unit must have clear financial strategies that support its academic programs, faculty, intellectual contributions, and learner success, whether resources are managed within the unit or through the broader school.

Appropriate financial planning enables the unit to adapt to emerging trends in accounting education, invest in innovation, and ensure continuity of operations. By maintaining sound financial strategies, the accounting academic unit demonstrates its capacity to deliver on its mission and uphold the quality expected of AACSB-accredited accounting programs.

Basis for Judgment

- A. The accounting academic unit has developed financial strategies and resource allocations that are aligned with the business school and support the unit's mission and priorities.
- B. The unit participates meaningfully in decision-making and resource allocation processes within the business school or larger organizational structure.
- C. The unit maintains realistic and sustainable financial strategies to provide, sustain, and enhance high-quality accounting education. The financial model supports high-quality programs across all teaching and learning modalities, consistent with the unit's mission and program portfolio.
- D. The unit has adequate financial resources to provide physical and digital infrastructure appropriate for its activities. Classrooms, offices, laboratories, collaborative spaces, communication tools, instructional technologies, and research support facilities are sufficient to ensure high-quality operations.
- E. The unit has adequate financial resources to provide support services for learners—including academic advising, career development, tutoring, and technology support—as well as support for faculty—including instructional development, research support, and access to professional learning opportunities.
- F. The unit has adequate financial resources to provide technology support for learners and faculty that aligns with its programs and scholarship expectations (e.g., learning management systems, digital courseware, data analytics tools, emerging accounting technologies, research databases, and secure computing environments).
- G. The unit has adequate financial resources to sustain high-quality intellectual contributions and to support the impact of faculty scholarship in accordance with the unit's mission, strategies, and expected outcomes.

- H. The unit identifies realistic and diversified sources of financial resources for current operations and planned initiatives. The unit carefully analyzes costs and potential revenue sources for activities and innovations associated with its mission and action items.

Suggested Documentation

- A. Provide the accounting unit's financial plan or strategy and evidence of alignment with the business school's financial framework.
- B. Include recent budgets and financial projections showing sufficient and sustainable resources.
- C. Show evidence of participation in the institutional or business school budget and resource allocation processes.
- D. Provide a summary of physical and digital infrastructure supporting the unit's programs and scholarship.
- E. Include documentation of learner and faculty support services, including technology and professional development.
- F. Show evidence of funding and resources that enable faculty to produce high-quality intellectual contributions.
- G. Provide financial analyses that support new or planned mission-related initiatives.
- H. Provide a clear view of the accounting academic unit's sources and uses of funds, either through a distinct financial summary or a disaggregation of school-level data sufficient to demonstrate sustainability and alignment with the unit's mission and goals.

Standard A3: Faculty Resources

The accounting academic unit maintains and strategically deploys a sufficient number of faculty with professional and academic credentials, qualifications, certifications, and professional experience. Collectively and individually, these faculty demonstrate significant academic and/or professional engagement that sustains the intellectual capital necessary to support high-quality outcomes consistent with the school's mission and strategies.

High-quality accounting education depends on sufficient, qualified, and strategically deployed faculty who collectively support the accounting academic unit's mission. This standard emphasizes that the accounting unit must maintain a faculty portfolio with the disciplinary expertise, professional preparation, and scholarly engagement necessary to deliver rigorous academic programs and produce meaningful intellectual contributions. The unit ensures that learners are taught and supported by faculty who demonstrate currency in the field and who represent an appropriate blend of academic and professional qualifications.

Effective deployment of faculty across programs, teaching modalities, and accounting subdisciplines is essential, as is maintaining strong professional connections with the accounting community. Through strategic hiring, development, and deployment of faculty, the accounting academic unit sustains high-quality learning experiences and advances the mission of accounting education.

Basis for Judgment

- A. The accounting academic unit maintains a sufficient number of appropriately qualified faculty to support high-quality programs across all teaching and learning modalities. Faculty deployment ensures effective curriculum development, course design, course delivery, assessment, and other mission-related activities.
- B. Faculty collectively represent the disciplinary expertise, academic preparation, and professional experience necessary to deliver the unit's accounting degree programs. The faculty portfolio includes an appropriate blend of Scholarly Academics (SA), Practice Academics (PA), Scholarly Practitioners (SP), and Instructional Practitioners (IP), consistent with the unit's mission and expected outcomes and reflecting an appropriate balance of academic rigor and professional practice expectations.
- C. Accounting faculty demonstrate currency and relevance in their fields of teaching through scholarly activity, professional engagement, continuing education, or other discipline-appropriate mechanisms. The unit supports faculty in maintaining professional credentials, certifications, and licenses where relevant to the mission.
- D. A participating faculty member actively and deeply engages in school activities beyond direct teaching responsibilities. A supporting faculty member does not normally participate in the intellectual or operational life of the school beyond the direct performance of teaching responsibilities. Participating faculty deliver a substantial proportion of the unit's teaching and are sufficiently engaged in supporting program quality, student learning, and the academic community. Normally, participating faculty

will deliver at least 60 percent of the accounting unit's teaching.

- E. The deployment of faculty across accounting subdisciplines (e.g., financial, managerial, auditing, tax, AIS) ensures that learners receive instruction from faculty appropriately qualified in the areas they teach.
- F. The accounting academic unit's faculty model—including the use of professional staff, adjunct faculty, teaching assistants, or faculty with primary appointments outside the institution—supports high-quality delivery and aligns with the spirit and intent of the standard. The unit demonstrates how such models maintain academic rigor, support scholarship expectations, and ensure meaningful learner-faculty interaction.
- G. The unit maintains a faculty composition sufficient to support mission-related activities beyond teaching, including impactful intellectual contributions, service to the institution and profession, engagement with the accounting community, executive or professional education (if applicable), and other mission-specific expectations.
- H. The unit documents changes in faculty deployment over the past six years and provides forward-looking plans for faculty recruitment, development, and deployment aligned with its mission, strategies, expected outcomes, and program portfolio.
- I. Faculty qualifications and deployment are clearly documented in Table A3, which supplements Tables 3-1 and 3-2 in the business accreditation report. Supporting documentation provides sufficient detail to understand each faculty member's qualification status, deployment, engagement activities, and impact.
- J. The accounting academic unit demonstrates ongoing engagement with the professional accounting community through the breadth and depth of faculty interactions with employers, practitioners, regulators, and other external stakeholders.
- K. Given accounting's reliance on varied faculty profiles across subdisciplines (e.g., audit, tax, AIS), peer review teams should expect appropriate variation in sufficiency and qualifications. The Interpretive Guidance provides examples of SA/PA/SP/IP applications and common sufficiency models to support consistent evaluation.

Suggested Documentation

- A. Refer the peer review team to documentation that supports Standard 3 of the Global Standards for Business Education (Tables 3-1 and 3-2) if adequate for assessing accounting faculty sufficiency and qualifications. Additionally, complete Table A3 for the year of record and provide CVs or equivalent documentation upon request to demonstrate faculty qualification and engagement activities.
- B. Describe the division of labor across faculty and professional staff for each teaching/learning model employed.
- C. Describe the faculty resources available to fulfill the academic unit's mission and all instructional programs for the most recently completed academic year.
- D. Demonstrate that faculty are sufficient to support curriculum development, course development, course delivery, and assurance of learning in the context of the teaching/learning models and division of labor.
- E. Demonstrate that faculty resources are sufficient to support all other mission activities,

such as intellectual contributions, service, engagement with the profession, advising, and executive or professional education, if applicable.

- F. Provide information on faculty scholarly activity, professional engagement, and currency, including institutional support for professional development.
- G. Document professional accounting credentials (certifications, qualifications, licenses) held by faculty and staff and describe how the school supports their maintenance.
- H. Explain how faculty credentials and experience support programs that prepare learners for professional certifications or licensure, if applicable.
- I. Provide evidence that any alternative faculty qualification or deployment model delivers high-quality outcomes and aligns with the unit's mission.
- J. Describe changes in faculty deployment over the past six years and plans for future recruitment and deployment aligned with the unit's mission, strategy, and expected outcomes.

Table A3
Faculty Qualifications for the Most Recently Completed Academic Year

List All Accounting Faculty³	List Faculty Qualifications (highest degree, certifications, and designations)	List All Professional Development Activities Engaged in to Maintain Currency in the Last Six Years, Including With Pedagogy and Technology	List All Courses Taught in the Most Recent Two Years	Comments
Undergraduate Program				
Faculty Member 1				
Faculty Member 2				
Specialized Master's Program A (list each separately)				
Faculty Member 1				
Faculty Member 2				
Doctoral Program				
Faculty Member 1				
Faculty Member 2				

³ If faculty teach in more than one level, list them in each level.

Chapter 2: Accounting Learner Success

This section of the standards presents an integrated framework for designing, delivering, and assessing accounting degree programs. Curriculum quality, learning assurance, and technological readiness are treated as mutually reinforcing elements that shape learner achievement and preparation for professional practice. Each standard emphasizes one core component while highlighting alignment of both:

Standard A4: Curriculum and Assurance of Learning—How the accounting academic unit defines program competencies, manages curriculum content, assures learning through systematic assessment, and continuously improves degree programs.

Standard A5: Digital Agility—How the accounting academic unit integrates current and emerging technologies into the curriculum and develops the technological agility required for modern accounting practice.

Together, these standards ensure that learners acquire the knowledge, skills, ethical grounding, and technological capability needed to succeed as professional accountants. By aligning curriculum, assessment, and technology integration, accounting academic units create educational experiences that prepare learners for a dynamic and technology-forward profession.

Standard A4: Curriculum and Assurance of Learning

4.1 The curriculum aligns with professional expectations and requirements for each accounting degree program. Expectations for degree program curricula are clearly defined and reflect increasing depth, complexity, and specialization from the bachelor's level through the doctoral level.

4.2 The accounting academic unit uses well-documented, systematic processes to establish, review, and revise degree program competency goals; design, deliver, and improve curricula to achieve those goals; and demonstrate that learners meet the stated competencies. Competency goals clearly define discipline-specific content appropriate for each degree level.

4.3 The accounting academic unit maintains effective and systematic curriculum management processes that ensure accounting curricula remain current, relevant, and aligned with the unit's mission, expected outcomes, and degree program competency goals.

A high-quality accounting curriculum equips learners with the knowledge, skills, professional mindset, and ethical foundation required for success in a rapidly evolving profession. This standard emphasizes that accounting degree programs must be intentionally designed, regularly reviewed, and continuously improved through systematic curriculum management and assurance of learning (AoL) processes.

It underscores the importance of defining clear competency goals that reflect both the mission of the accounting academic unit and the expectations of the accounting profession, including preparation for practice, regulation, and—when applicable—professional certification or licensure, without prescribing specific certification pathways. Professional engagement activities described in Standard A7 inform the continuous improvement of accounting curricula and assurance of learning.

Basis for Judgment

4.1 Curriculum Content

- A. The curricula for all accounting degree programs demonstrate an alignment with the mission, strategies, and expected outcomes of the accounting academic unit.
- B. If the accounting curricula are intended to provide learners with the educational foundation for professional certification and/or licensure as a professional accountant, the unit articulates how it aligns with the expectations set by relevant jurisdictions.
- C. Normally, curriculum management processes result in curricula that address the

broadly defined skill and knowledge content areas described in Standard 4 of the Global Standards. In addition, subject to the unit's mission, expected outcomes, and degree program portfolio, accounting degree programs address more specific expectations related to the accounting discipline and profession, as outlined below. Such expectations may be integrated into a single degree program (e.g., bachelor's or master's) or distributed across blended programs that offer integrated undergraduate and graduate experiences. The content areas listed below are purposely general and are not intended to be exhaustive of all the areas that an accounting curriculum covers. The accounting academic unit translates these guidelines into expected competencies consistent with the unit's mission, learners, degree program competency goals, supporting strategies, and expected outcomes.

- D. The accounting learning experiences that an accounting academic unit offers address the following curriculum content at each degree level:

Bachelor's Degrees in Accounting

Participation in a bachelor's degree program in accounting builds on the foundations necessary for a bachelor's degree in business, as described in Standard 4 of the Global Standards, and appropriate accounting content aligned with the accounting unit's mission, strategies, and expected outcomes. Bachelor's degree programs in accounting normally include learning experiences in the following areas:

- The ability to identify issues and develop questions, apply appropriate analyses, interpret results, and communicate conclusions.
- The roles accountants play in society to provide and ensuring the integrity of financial, managerial, and other information.
- The ethical and regulatory environment for accountants. The critical thinking and analytical skills that support professional skepticism, risk assessment, and assurance of accounting information.
- Internal controls and security.
- Recording, analysis, and interpretation of historical and prospective financial and non-financial information.
- Project and engagement management.
- Tax policy, strategy, and compliance.
- International accounting issues and practices, including the roles and responsibilities of accountants in a global context.

Master's Degrees in Accounting (i.e., specialized master's programs including Master of Accountancy, Master of Science in Accountancy, and Master of Taxation)

Participation in a master's degree program in accounting requires that learners either have a foundation of knowledge and skills appropriate for advanced study in accounting or acquire that foundation as part of the master's program. In addition, master's degree programs in accounting normally include learning experiences in the following areas:

- More integrative, intensive learning than undergraduate education offers, including more advanced and in-depth learning in topics related to the accounting discipline and its context for business.

- Expanded understanding of professional responsibilities of accountants, including the ethical and professional standards of the accounting profession.
- Understanding of the strategic role accounting plays in business organizations and society.
- Advanced development of critical and analytical thinking skills that support professional skepticism, as well as sound decision-making and good judgment in uncertain circumstances.
- Integration of knowledge across fields and understanding of the accounting discipline from multiple perspectives.
- Approaches to framing problems and developing creative solutions to accounting issues using appropriate technology.
- Application of specialized knowledge of accounting and business in a global context.

Research Master's Degrees in Accounting

A research master's degree in accounting normally includes learning experiences in the following areas:

- Understanding and interpreting high-quality accounting research and its impact.
- Participating in the conduct of high-quality accounting research activities.

Doctoral Degrees in Accounting

Participants in a doctoral program with an accounting emphasis are expected to have the foundational knowledge and skills necessary for advanced study in the field prior to entering the program. If such a foundation has not been established, learners are expected to build this foundation in the doctoral program. In addition to the general skill areas and learning experiences included in bachelor's and master's degree programs in accounting, doctoral degree programs with an emphasis in accounting normally include learning experiences in the following areas:

- Advanced research skills in a specialization area, leading to an original and substantive accounting-related research project that demonstrates the learner's ability to conduct rigorous and relevant independent research.
- Development of a deep understanding of managerial and organizational contexts for specialized areas in accounting.
- Demonstration of basic understanding of accounting principles sufficient for teaching undergraduate- and master's-level learners.
- Preparation for faculty responsibilities in higher education, including but not limited to high-quality instruction in the area of specialization.
- Learning experiences appropriate to the type of research emphasized. For example, programs emphasizing advanced, foundational discipline-based research in accounting must instill in learners a deep knowledge and understanding of the scholarly literature in the accounting field. Programs emphasizing rigorous research for application to accounting practice must instill in learners an understanding of the scholarly literature across the range

of business and management disciplines, particularly in accounting, and prepare them for careers in which they will perform applied accounting research.

4.2 Competency Goals

- A. Competencies derive from and are consistent with the academic unit's mission, strategies, and expected outcomes.
- B. Competencies and curricula reflect currency of knowledge. Appropriately qualified faculty members are involved in all aspects of curriculum management, including determining competency goals and designing and regularly revising degree program content, pedagogies, and structure to achieve desired outcomes. The peer review team expects to see evidence of curricular improvement based on AoL outcomes.
- C. Where accounting degree programs support preparation for professional certification or licensure, the accounting academic unit should document how competency goals align with expectations of relevant jurisdictions, regulatory bodies, and professional standards.
- D. Competencies are largely achieved. Systematic processes support assurance of learning and produce a portfolio of evidence demonstrating achievement of competency goals. These processes also produce a portfolio of documented improvements supported by collected evidence. The unit provides a portfolio of evidence for each accounting degree program to demonstrate that learners meet the learning competencies. Or, if assessment demonstrates that learners are not achieving the desired outcomes, the accounting academic unit has taken action to resolve the discrepancy.
- E. The accounting unit's AoL strategies may rely on major components of the business school's AoL strategies as long as accounting learner outcomes are identifiable. However, direct assessments of learner outcomes for accounting competency goals must be part of the unit's curriculum management process.
- F. Because supplemental accounting accreditation builds on AACSB business accreditation, the AoL requirements for accounting degree programs are intended to operate within the school's overarching Global Standard 5 framework. The accounting academic unit must demonstrate discipline-specific competency goals and direct assessments but does not need to create a separate or parallel AoL system solely for accounting accreditation. Accounting AoL extends the shared system by ensuring that accounting outcomes are identifiable, directly assessed, and used for documented curricular improvement.

4.3 Accounting Curriculum Management

- A. Curriculum management processes are well-documented, systematic, and ongoing, ensuring that accounting curricula reflect current knowledge, professional expectations, regulatory developments, and emerging technologies.
- B. Appropriately qualified faculty are actively engaged in curriculum management, including identifying new content, revising existing content, and aligning with competency goals for each degree level.
- C. The link between the accounting curriculum and the accounting professional community is crucial to the currency and relevance of the accounting curriculum. It is essential that curriculum management processes incorporate stakeholder perspectives, such as those of employers, alumni, advisory boards, regulators, policymakers, and learners.

- D. Curriculum management facilitates faculty-to-faculty and faculty-to-staff interaction to support coherent program design, consistent delivery, and effective learning experiences across modalities.
- E. Evidence demonstrates that curriculum changes and improvements result directly from curriculum management processes and assurance of learning findings.
- F. Curriculum management processes must demonstrate routine and meaningful involvement of external stakeholders, as appropriate to the unit's mission, context, and degree portfolio. External stakeholders—including employers, alumni, advisory boards, regulators, and policymakers—take part in reviewing and validating accounting competency goals and curricula. Documentation should show how stakeholder input informs curricular updates and ensures professional and regulatory relevance.

Suggested Documentation

4.1 Curriculum Content

- A. Describe how each accounting degree program's curriculum aligns with the unit's mission, strategies, and expected outcomes.
- B. Align accounting curriculum content to professional expectations, regulatory requirements, and—when applicable—certification or licensure expectations.
- C. Provide curriculum maps or matrices showing where required accounting content areas are addressed at each degree level.
- D. Document learning experiences (e.g., syllabi, course materials, assignments) that demonstrate depth, complexity, and progression across bachelor's, master's, research master's, and doctoral programs.
- E. Provide evidence that a significant proportion of coursework in master's programs is delivered exclusively to graduate learners.
- F. Demonstrate that doctoral learners have mastered foundational accounting knowledge and have been adequately prepared and mentored for research and instructional responsibilities.

4.2 Competency Goals

- A. Include Table 5-1 from the business standards and list the competency goals for each accounting degree program, ensuring they reflect the deeper discipline-specific content expected under supplemental accounting accreditation.
- B. Document the processes used to establish, review, and revise accounting competency goals and show how they align with the accounting unit's mission and expected outcomes.
- C. Provide direct assessment evidence demonstrating that learners achieve the stated competencies at each degree level. Indirect assessment is optional for supplemental accounting accreditation. Indirect assessments such as professional exam results, alumni, or employer satisfaction surveys, etc., may be used as part of the portfolio of evidence to provide contextual information for direct assessment or information for continuous improvement.
- D. In Table 5-1, document improvement actions taken when assessment results indicate that learners are not meeting expected outcomes.
- E. Demonstrate how the accounting academic unit integrates or differentiates its assurance of learning processes relative to the business school, ensuring accounting-

specific outcomes are identifiable.

- F. Include assessment plans, rubrics, reports, and examples of student work that illustrate achievement of competency goals.

4.3 Accounting Curriculum Management

- A. Describe the curriculum management processes used by the accounting academic unit, including governance structures, committee responsibilities, and faculty roles.
- B. Provide evidence (e.g., meeting minutes, reports, summaries) demonstrating regular review of curriculum content in response to new knowledge, changes in standards, regulatory developments, and emerging technologies.
- C. Document how input from stakeholders—such as employers, alumni, regulators, advisory boards, policymakers, and learners—informs curriculum decisions.
- D. Show how faculty-to-faculty and faculty-to-staff interactions support curriculum development, coherence, and delivery across modalities.
- E. Provide examples of recent curriculum changes that resulted from curriculum management processes or assurance of learning findings.
- F. Demonstrate how the accounting academic unit maintains the currency and relevance of curricula in alignment with competency goals and mission.

Standard A5: Digital Agility

5.1 The accounting curriculum integrates current and emerging technologies relevant to accounting practice and ensures that learners can apply these technologies appropriately across accounting contexts.

5.2 Learners demonstrate the ability to evaluate the appropriateness of technologies for specific accounting tasks, interpret technology-enabled outputs with accuracy and skepticism, and communicate findings clearly and ethically.

5.3 The curriculum develops students' ability to learn, adopt, and evaluate new technologies as the accounting profession evolves, fostering long-term adaptability and technological resilience.

Digital agility is fundamental to modern accounting practice. Accountants must not only use existing technologies but also anticipate, evaluate, and responsibly integrate emerging ones. Because accounting requires precision, judgment, ethical reasoning, and an understanding of risk, accounting graduates are expected to meet a higher threshold of technological proficiency than general business learners, as appropriate to the unit's mission, context, and degree portfolio. Digital agility is intended to complement and strengthen foundational accounting knowledge rather than displace core technical content.

This standard emphasizes the integration of technologies relevant to accounting, the professional judgment needed to determine when and how to apply such technologies, and the ability to interpret and communicate technology-enabled outputs with clarity and ethical awareness. It also highlights the importance of learning agility—an enduring capability that enables accounting graduates to adapt to new tools and technological developments throughout their careers. Expectations for digital agility increase appropriately across degree levels, reflecting the growing sophistication and responsibilities of learners as they advance from bachelor's to master's and doctoral studies.

Basis for Judgment

5.1 Technology Integration

- A. The curriculum incorporates relevant categories of technologies used in accounting practice (e.g., information systems, data analytics and visualization, automation, AI-enabled tools, and technologies supporting assurance, tax, advisory, and managerial decision-making).
- B. Technology is integrated intentionally across learning experiences, with expectations that increase appropriately across degree levels.
- C. Learners build conceptual understanding, applied proficiency, and awareness of risks, assumptions, and limitations of the technologies they use.

- D. The accounting academic unit should demonstrate that its use of technology, including data analytics and automation, is grounded in ethical, secure, and responsible practices, and that learning experiences build and assess professional judgment, awareness of potential bias, and ethical decision-making in technology-enabled environments.

5.2 Technology Judgment, Interpretation, and Communication

- A. Learners evaluate the appropriateness of technologies for particular accounting tasks.
- B. Learners understand technology limitations, assumptions, biases, and risk factors and apply professional skepticism.
- C. Learners interpret technology-enabled outputs with accuracy and communicate findings clearly, ethically, and in formats appropriate for diverse stakeholders.
- D. Ethical and responsible use—including issues related to data governance, privacy, cybersecurity, and regulatory considerations—is embedded in learning experiences.

5.3 Learning-to-Learn and Continuous Technological Adaptability

- A. The curriculum develops the ability to learn new technologies independently as tools and methods evolve.
- B. Learners engage with unfamiliar or emerging technologies to build adaptability and inquiry-based learning.
- C. Programs provide frameworks for evaluating new tools for relevance, accuracy, appropriateness, and risk.
- D. Expectations for adaptability increase with degree level.

Suggested Documentation

5.1 Technology Integration

- A. Table A5 is the primary documentation tool for Standard A5. List and describe categories of technologies integrated into accounting courses.
- B. Provide curriculum maps or course materials showing intentional integration across learning experiences.
- C. Include examples of assignments or projects that demonstrate applied use of relevant technologies.
- D. Show how technology expectations differ appropriately across degree levels.

5.2 Technology Judgment, Interpretation, and Communication

- A. For the technologies listed in Table A5, of paramount importance is how the technologies are enhancing critical thinking, professional skepticism, and decision-making skills in accounting learners.
- B. Include samples of student work that illustrate accurate interpretation and communication of technology-enabled outputs.
- C. Describe how ethical, secure, and responsible use of technology is incorporated into the curriculum.
- D. Document rubrics or criteria used to assess judgment, interpretation, and communication skills.

5.3 Learning-to-Learn and Continuous Technological Adaptability

- A. Describe curricular or co-curricular activities that build technology-learning agility (e.g., innovation labs, sandbox environments, exploratory assignments).
- B. Provide examples of assignments that require learners to explore or evaluate emerging technologies.
- C. Document frameworks that are used to teach learners how to evaluate new tools for accuracy, appropriateness, and risk.
- D. Show degree-level expectations for adaptability and continuous learning.

**Table A5
Deployment of Technology
for the Most Recently Completed Academic Year**

All Accounting Courses Routinely Offered, Including Electives	List Current or Emerging Technologies Deployed in Each Course⁴	Describe the Depth and Breadth of Coverage of Each Technology Deployed in the Course (Introductory, Intermediate, Advanced Level)	Provide Exemplars of How the Use of Each Technology Solves Accounting Problems
Undergraduate Program			
ACTG XXX			
ACTG XXX			
Specialized Master's Program A (list all specialized master's programs in accounting separately)			
ACTG XXX			
ACTG XXX			
Doctoral Program			
ACTG XXX			
ACTG XXX			

⁴ Do not list ordinary productivity technologies such as MS Office products (Word, PowerPoint, etc.) or courseware such as Blackboard or Canvas.

Chapter 3: Pathways to Impact: Scholarship and Engagement

This section of the standards frames scholarship and professional engagement as complementary dimensions of the accounting academic unit's impact. Intellectual contributions and sustained interaction with the accounting profession reinforce one another, ensuring that academic work remains relevant to practice and that practice informs teaching and research. Each standard focuses on one aspect while highlighting the synergy between the two:

- **Standard A6: Impact of Scholarship**—How the accounting academic unit produces high-quality intellectual contributions that advance accounting theory, practice, policy, and education, consistent with the unit's mission and expected outcomes.
- **Standard A7: Academic and Professional Engagement**—How the accounting academic unit maintains meaningful, mission-aligned engagement with the professional accounting community that enhances teaching, scholarship, and learner readiness.

Accounting academic units seeking AACSB accounting accreditation are professional schools in that they exist at the intersection of theory and practice. In this context, it is important for the accounting academic unit to be firmly grounded in both the academic study and professional practice of accounting, business, and management. Accounting academic units can achieve effective accounting education and impactful research by striking different balances between academic study and professional engagement. However, if units largely ignore one side or the other, both their degree programs and scholarly outputs will suffer.

Accreditation encourages an appropriate balance and integration of high-quality academic and professional engagement consistent with the accounting academic unit's mission. Sustained professional interactions among accounting faculty members and learners and accounting and business professionals are essential for sharing and exploring emerging trends and challenges, developing rational questions for scholarly research, supporting current and relevant learning experiences for learners, and advancing the accounting profession.

Most important, academic study and professional engagement are not separate activities for an accounting academic unit; rather, they intersect in significant ways. This section of the standards is designed to foster such integration and intersection as appropriate to the mission of the accounting academic unit. It identifies critical activities that connect theory and practice. By encouraging appropriate interactions among faculty, learners, and practitioners, these activities also support teaching and learning, promote experiential learning, engage learners, and foster valuable contributions to accounting education and research.

Standard A6: Impact of Accounting Scholarship

6.1 The accounting academic unit produces intellectual contributions that demonstrate quality, rigor, and relevance through various mission-aligned forms of scholarship within the accounting discipline, and that reflect the unit’s mission, degree offerings, and areas of scholarly emphasis.

6.2 The accounting academic unit produces intellectual contributions that meaningfully inform or influence accounting practice, professional standards, regulatory oversight, public policy, governmental and nonprofit accounting, or other components of the accounting infrastructure.

6.3 The accounting academic unit demonstrates how scholarly activity enriches teaching, supports learner development, contributes to curriculum relevance, and advances the academic unit’s engagement with the accounting profession.

Scholarship in accounting occupies a distinctive place within the broader landscape of business research. Accounting research directly influences how financial and nonfinancial information is measured, verified, reported, governed, and used in decision-making. It interacts uniquely with the accounting profession, regulatory and oversight bodies, standard setters, governmental and nonprofit entities, policymakers, and assurance providers.

Because of this close connection to practice and public interest, intellectual contributions produced by accounting academic units must demonstrate quality, relevance, and meaningful impact across academic, professional, regulatory, and policy domains.

Basis for Judgment

6.1 Production of High-Quality Scholarship

- A. Intellectual contributions demonstrate rigor, relevance, and quality appropriate to the accounting academic unit’s mission and expected outcomes.
- B. The scholarly portfolio includes diverse forms of accounting research, such as basic research, applied research, practice-oriented studies, policy analysis, and pedagogical scholarship.
- C. Faculty scholarship supports and aligns with the unit’s degree programs and academic priorities.

6.2 Impact on Practice, Regulation, and Policy

- A. Intellectual contributions inform or influence accounting practice, professional standards, auditing and assurance practices, tax and regulatory frameworks, or policy decisions, recognizing that such impact often occurs over time and may extend beyond the most recent six-year review period.
- B. Scholarship demonstrates relevance to practitioners, standard setters, regulators, advisory bodies, or public-sector organizations.

- C. Evidence demonstrates that the unit's scholarly work contributes to the functioning, improvement, or evolution of the accounting profession.

6.3 Integration of Scholarship with Teaching and the Profession

- A. Scholarship enriches teaching and contributes to curricular relevance, learner development, and the preparation of future accounting professionals.
- B. Intellectual contributions support engagement with the accounting profession and strengthen the unit's role within the accounting ecosystem.
- C. Faculty use their scholarly expertise to inform instruction, mentor learners, and contribute to professional discourse.

Suggested Documentation

6.1 Production of High-Quality Scholarship

- A. Provide documentation of the accounting unit's intellectual contributions in Table 8-1, Part A of the business accreditation report.
- B. Provide the unit's narrative in Table A6-1, Parts B, C, and D, addressing alignment with mission, evidence of quality, and evidence of impact.
- C. Document faculty research outputs (e.g., journal articles, monographs, policy analyses, instructional materials) that demonstrate rigor and relevance.
- D. Describe how the portfolio of intellectual contributions aligns with the unit's mission, strategies, degree programs, and scholarly priorities.
- E. Include supplemental accounting-specific information not contained in the business report to clarify the nature or scope of accounting scholarship.
- F. Provide an analysis of how faculty intellectual contributions support degree program content and scholarly emphasis areas.
- G. Include tables, charts, or other formats, when appropriate, to clarify evidence of scholarly quality for the peer review team.

6.2 Impact on Practice, Regulation, and Policy

- A. Summarize impact indicators resulting from the unit's intellectual contributions, including indicators outside the most recent six-year review period, recognizing that impact often occurs over time.
- B. Include evidence of scholarly influence on accounting practice, professional standards, regulatory guidance, public policy, assurance practices, tax frameworks, or governmental and nonprofit accounting.
- C. Provide examples of applied or practice-oriented research used by accounting firms, regulators, standard setters, advisory bodies, or governmental entities.
- D. Document recognition of scholarship by professional or regulatory organizations (e.g., citations in standards, invited testimony, advisory roles, awards).
- E. Indicate how impact indicators are incorporated into internal measurement systems and continuous improvement strategies.
- F. Include tables or other formats that clarify impact evidence for the peer review team.

6.3 Integration of Scholarship with Teaching and the Profession

- A. Describe how scholarship informs curriculum development, classroom instruction, and the learner experience.
- B. Provide examples of faculty using research to mentor learners, support applied projects, or contribute to professional learning.
- C. Document how scholarly activity enhances the unit's engagement with the accounting profession, including relationships with firms, regulatory bodies, and policy organizations.
- D. Include evidence that connects scholarship to professional engagement activities, demonstrating how research strengthens the unit's role within the accounting ecosystem.

Table A6-1
Intellectual Contributions of the Accounting Academic Unit

Part A: Summary of Intellectual Contributions Over the Most Recently Completed Accreditation Cycle
The six-year summary of the intellectual contributions portfolio is provided in Table 8-1 in the business report. It should not be duplicated in the accounting report.
Part B: Alignment With Mission, Strategies, and Expected Outcomes
Provide a qualitative description of how the portfolio of intellectual contributions is aligned with the mission, strategies, and expected outcomes of the accounting academic unit.
Provide supplemental information specific to accounting that is not contained in the business report.
Part C: Quality of the Six-Year Portfolio of Intellectual Contributions
Provide evidence demonstrating the quality of the six-year portfolio of intellectual contributions. Accounting academic units are encouraged to include qualitative descriptions and quantitative metrics and to summarize information in tabular format whenever possible.
Provide supplemental information specific to accounting that is not contained in the business report.
Part D: Impact of Intellectual Contributions
Provide evidence demonstrating that the unit's intellectual contributions have had an impact on the theory, practice, public policy, and/or teaching of accounting and business. To demonstrate impact, whenever possible, the unit is encouraged to include qualitative descriptions and quantitative metrics and to summarize the information in tabular format. Evidence of impact may stem from intellectual contributions produced beyond the six-year AACSB accounting accreditation review period.
Provide supplemental information specific to accounting that is not contained in the business report.

Standard A7: Academic and Professional Engagement

7.1 Faculty engage in scholarly, pedagogical, and intellectual activities that support currency in the accounting discipline, enhance teaching effectiveness through institutionally supported processes, and contribute to the academic and professional development of accounting learners.

7.2 Faculty and learners engage substantively with the accounting profession in ways that enhance professional readiness, support career development, and connect the academic unit to current and emerging accounting practice, regulation, and professional standards.

The accounting academic unit ensures that learners develop the professional mindset, judgment, and readiness expected of new members of a learned profession. Engagement with the accounting profession is critical to the vitality of accounting education. Accounting is a regulated, standards-based profession that requires continuous learning, sound judgment, and strong professional competencies. For this reason, both faculty and learners must maintain meaningful connections with the profession, ensuring that the academic environment reflects current practice, emerging issues, evolving regulations, and the expectations of employers, regulators, standard setters, and professional bodies.

Academic engagement ensures that faculty remain current in their disciplines, strengthen their instruction through scholarly and pedagogical activity, and contribute to the broader intellectual foundations of the accounting profession. Professional engagement provides learners with experiences that build professional identity, develop emotional intelligence and resilience, improve teamwork and communication skills, and cultivate the learning agility needed for lifelong adaptation in a rapidly evolving field. Professional engagement also helps learners bridge the gap between academic study and professional practice, preparing them for roles in public accounting, industry, government, and nonprofit organizations.

Basis for Judgment

7.1 Academic Engagement

- A. Learners across all levels of accounting degree programs (undergraduate, graduate, and doctoral) provide input on teaching effectiveness within their current degree program level through institutionally approved instruments.
- B. Faculty participate in academic, pedagogical, and intellectual activities that support currency and inform high-quality teaching.
- C. Academic engagement is aligned with degree programs, curricular content, and learner development.
- D. Faculty scholarly activity contributes to the understanding of contemporary accounting issues and emerging trends.
- E. Academic engagement enhances faculty ability to mentor learners, support research or applied projects, and guide learners preparing for professional practice.

7.2 Professional Engagement

- A. Faculty and learners engage meaningfully with the accounting profession through relationships with practitioners, employers, professional bodies, regulators, advisory boards, and other accounting organizations.
- B. Engagement activities foster learner development of essential professional skills, including communication, teamwork, judgment, resilience, adaptability, and ethical awareness.
- C. Learners participate in experiential, practice-based, or work-based learning opportunities that connect them to real-world accounting contexts.
- D. Professional engagement helps learners develop a professional identity and readiness to enter the accounting profession.
- E. Where appropriate to the unit's mission, professional engagement supports learner preparation for accounting certification or licensure examinations.
- F. Engagement activities inform curricular updates and continuous improvement.

Suggested Documentation

7.1 Academic Engagement

- A. Report teaching effectiveness results for the accounting unit using institutionally approved instruments and following the same methodology used by the college. The accounting unit should identify examples of improvements to teaching, curriculum design, or faculty development activities undertaken in response to learner feedback.
- B. Document faculty participation in scholarly, pedagogical, and intellectual activities that support currency and instructional quality.
- C. Provide examples of how academic engagement informs curriculum, teaching materials, and student learning experiences.

- E. Describe structures and processes that encourage faculty collaboration, mentoring, or integration of scholarly insights into teaching.
- F. Include evidence of faculty involvement in academic conferences, workshops, seminars, or communities of practice relevant to accounting education.

7.2 Professional Engagement

- A. Provide descriptions of faculty and learner engagement with accounting firms, professional bodies, regulatory agencies, advisory boards, and other components of the accounting ecosystem.
- B. Include examples of practice-based, experiential, or work-based learning opportunities that support learner development and professional readiness.
- C. Document activities that support the development of learners' professional competencies, such as communication, teamwork, resilience, and judgment.
- D. Describe initiatives that encourage learner involvement in professional accounting organizations, such as student chapters, competitions, mentoring programs, or service opportunities.
- E. Provide evidence that engagement activities contribute to curriculum improvements or adjustments based on professional developments.
- F. Include documentation of faculty participation in professional organizations, continuing education, practitioner collaborations, or regulatory consultations.
- G. If applicable, document how the unit supports learner preparation for relevant accounting certifications or licensures.