



**AACSB**  
ACCREDITED

# AACSB Accreditation Policies and Procedures Handbook

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# | Part I — Handbook Orientation

## 1. Introduction

### 1.1 Purpose of the Handbook

The AACSB Accreditation Policies and Procedures Handbook (APPH) is intended to serve as the central policy and procedure reference for AACSB accreditation. It consolidates accreditation-specific policies, procedures, governance processes, and resource references into a single, organized handbook.

The handbook is designed to support consistent understanding and application of accreditation processes by institutions, peer review teams, mentors, committees, AACSB staff, and other stakeholders.

### 1.2 Scope

The APPH covers accreditation policies and procedures, accreditation governance and decision-making processes, an overview of the accreditation lifecycle, volunteer and peer review processes, accreditation reporting and visit expectations, definitions, and supporting resources.

The APPH does not replace detailed handbooks, report templates, data systems, standards, interpretive guidance, or organization-wide AACSB governance policies. Organization-wide policies may be found the AACSB Governance Manual unless they are accreditation-specific or have been designated for inclusion in the APPH.

### 1.3 Users of the Handbook

- Applicant schools and units
- Accredited schools and units
- Accreditation mentors
- Peer review teams
- Accreditation committee members
- AACSB accreditation staff
- Other accreditation stakeholders

### 1.4 Editorial Framework for the APPH

Principle	Application in the APPH
Consistency	Policies and procedures should be outlined in a uniform format and applied consistently across accreditation processes.
Transparency	Users should be able to understand what is required, who is responsible, and where supporting guidance can be found.
Peer review integrity	The handbook should reinforce independence, confidentiality, conflict management, and evidence-based peer review.
Global applicability	Policies and procedures should be written for a global accreditation community and avoid unnecessary local assumptions.
Continuous improvement	The handbook should be maintained as a living document that evolves with standards, processes, governance, and user feedback.

## 2. How to Use This Handbook

### 2.1 Handbook Organization

The handbook is organized from general orientation to operational policy content. Users should begin with the accreditation overview when they need context, use the policy and procedure sections for applicable requirements, and consult appendices for supporting documentation.

### 2.2 Relationship with Other AACSB Resources

The APPH is intended to be the home for accreditation-specific policies and procedures. Detailed resources such as report templates, tables, process handbooks, and system-specific instructions reside in myAccreditation, DataDirect, or the AACSB website and are linked from the APPH as appropriate.

## | Part II — Accreditation Overview

### Accreditation Lifecycle for Schools and Volunteers

This section provides an orientation to the major AACSB accreditation processes and roles. For detailed guidance and references, please refer to the resources provided within the respective sections.

#### 3. Eligibility Application

AACSB membership is a prerequisite for accreditation. Upon establishing AACSB membership, the eligibility application is the first formal step for schools seeking initial business accreditation, concurrent business and accounting accreditation, or accounting accreditation after earning business accreditation. Only following AACSB review and approval of the application does a school formally enter the accreditation process.

The eligibility stage establishes the entity seeking accreditation and the scope of programs to be reviewed. Institutional accreditation is the default accredited entity, although a single business academic unit may be considered as the unit of accreditation when applicable requirements (sufficient level of independence in branding and external market perceptions) are met. Programmatic scope normally includes business degree programs at the bachelor's level or higher within the accredited entity, unless otherwise excluded.

The Eligibility Application (EA) is submitted through myAccreditation. AACSB staff conducts a preliminary review, and the Eligibility Review Committee (ERC) considers the application. The ERC considers whether the school meets AACSB's eligibility criteria and the likelihood the school can successfully earn AACSB-accreditation within the specified timeframe. If accepted, the school moves into the initial accreditation pathway and a mentor is assigned.

Refer to [AACSB Initial Business Accreditation Process | AACSB](#) for detailed guidance on the initial accreditation process.

#### 4. Initial Accreditation

Initial accreditation is the process for schools seeking AACSB business accreditation. The process establishes a constructive and ongoing partnership between AACSB and the school as the school works toward alignment with AACSB standards. The process supports quality enhancement and continuous improvement with mentor guidance, feedback from the Initial Accreditation Committee (IAC), peer review, and AACSB staff support.

Once the Eligibility Application is accepted, a mentor is appointed to advise the school on self-assessment and alignment with standards. The school develops an initial Self-Evaluation Report (iSER), receives IAC feedback, submits progress reports as needed, and moves toward a final Self-Evaluation Report (SER) and peer review team visit when adequate progress has been demonstrated.

During the initial accreditation visit, the peer review team reviews the school's final SER, meets with various school representatives, and assesses alignment with the standards in relation to the school's mission, strategies, expected outcomes, and continuous improvement environment. The team conducts a standard-by-standard review, prepares a team report, and makes one of three recommendations: award initial accreditation, a one-year deferral, or denial of accreditation. The recommendation is reviewed by the IAC for concurrence and, where accreditation or denial is recommended, is ratified by the Global Accreditation Committee (GAC).

The responsibility for alignment with the AACSB Global Standards for Business Education™ rests with the school. Strong commitment from central administration, the dean or equivalent, and stakeholders is critical to the process.

Refer to the [Initial Accreditation Handbook](#) for detailed guidance on the procedures for eligibility and the initial accreditation process.

### 4.1 Initial Accreditation Process

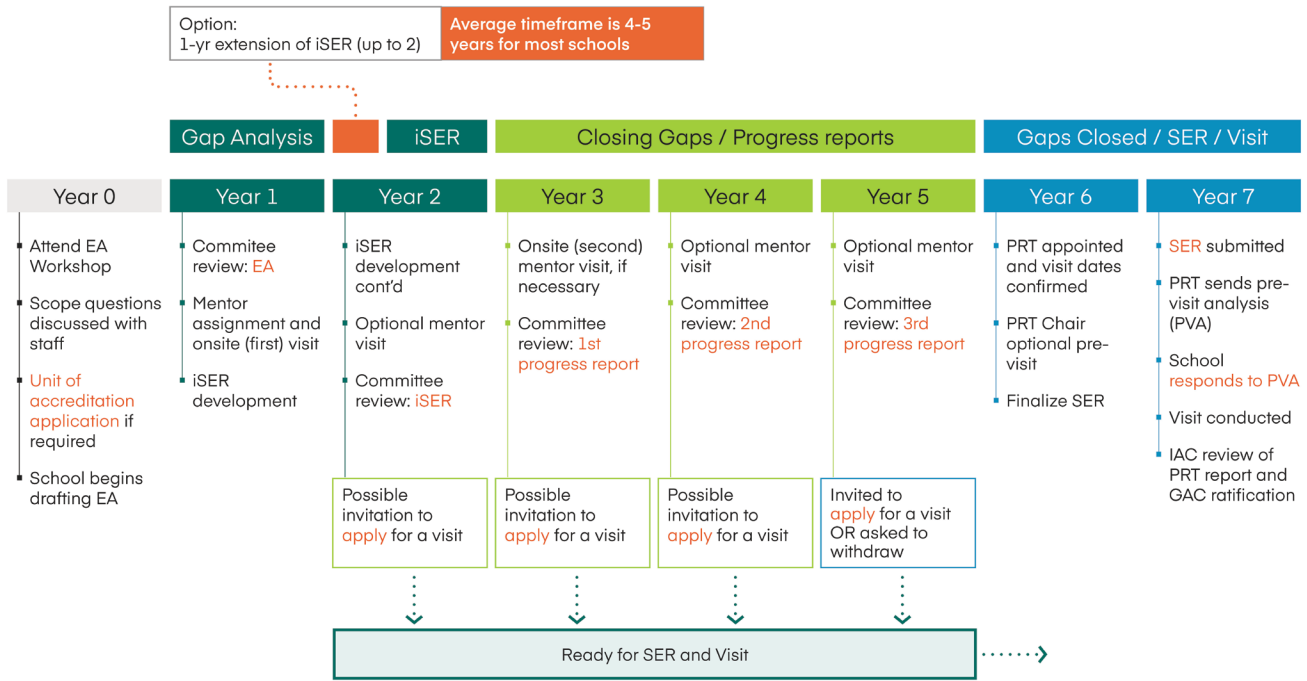


Figure 1 - The figure shows the overall pathway from scope consideration and Eligibility Application (EA) preparation through mentor assignment, iSER development, progress reporting, SER preparation, visit, committee review, and ratification. It also shows that the average timeframe is four to five years for most schools, and it can take up to seven years.

## 5. Continuous Improvement Review

The Continuous Improvement Review (CIR) process applies to institutions that already hold AACSB accreditation. When a school is AACSB-accredited, they undergo a CIR visit every six years. The CIR process is designed to sustain accreditation through documented continuous improvement in support of the school's mission and strategic management plan. The CIR process is consultative in nature and focuses on educational improvement, strategic management, and fulfillment of the school's mission, rather than operating as a standard-by-standard review.

CIR visits occur every six years. There are other annual activities required, such as reviewing and refining the strategic plan and completing required Business School Questionnaire (BSQ) modules. The school submits a CIR application in the middle of the cycle, by September 1<sup>st</sup> of year 3, which includes confirming the scope of programs for review and the school's comparison groups, and providing details to assist in visit planning. The school will submit its CIR report 60 days before the peer review visit.

During the visit, the peer review team reviews the school's continuous improvement, mission alignment, strategic plan, expected outcomes, and actions taken since the previous review. Following the visit, the team submits a report and recommendation for committee review. The possible recommendations are extension of accreditation, Continuous Improvement Review 2 (CIR2), or revocation of accreditation.

If accreditation is extended, the school continues on the six-year review cycle and addresses any continuous improvement recommendations in the next cycle. If a CIR2 is recommended, the review period extends for an additional year so the school can address standards-related concerns identified by the team and committee. If concerns remain after CIR2, the school may move to focused review for up to two additional years or, where warranted, face a recommendation for revocation of accreditation. Successful completion of CIR2 or focused review results in extension of accreditation, with the original six-year review cycle remaining constant. If concerns are not resolved by the end of the focused review period, the school's accreditation will be revoked.

Refer to the [CIR Handbook \(Business and Accounting\)](#) for detailed guidance.

## 5.1 Continuous Improvement Review Six-Year Cycle

Annual activities – reporting cycle activities leading up to visit in year 6

The following table outlines the annual activities during the Continuous Improvement Review Process. This school’s six-year review cycle remains constant, irrespective of whether a CIR2 or focused review is recommended.

Annual Activities					
Review and Refine Strategic Management Plan					
Complete the Required Business School Questionnaire (BSQ) Modules for the prior academic year					
AACSB Six-Year Cycle Academic Year July through June*					
July 1 – June 30	July 1 – June 30	July 1 – June 30	July 1 – June 30	July 1 – June 30	July 1 – June 30
Activities Leading Up To and Including Visit Year: July 1 through June 30					
Year 1 July 1 – June 30	Year 2 July 1 – June 30	Year 3 July 1 – June 30	Year 4 July 1 – June 30	Year 5 July 1 – June 30	Year of Visit July 1 – June 30
See Annual Activities list above	See Annual Activities list above	September 1 three years prior to visit year – Submit Continuous Improvement Review Application(s)	Date & Peer Review Team Nomination Request sent to school  See the Resources tab in myAccreditation for Volunteer Deployment & Selection	Peer Review Team and visit date confirmed	Distribute Completed Continuous Improvement Review Report(s) 60 Days Prior to Visit
		CIRC or AAC rules on exclusions and the scope of the accreditation visit	Return Date and Peer Review Team Nominations form to AACSB	Initiate communications with Peer Review Team upon confirmation	Collaborate with Peer Review Team Chair(s) to finalize the Visit Schedule
		Response to application sent to school			Peer Review Team Visit

\*AACSB recognizes schools may have academic years other than July through June. Adjust the academic year to align with your school's operations.

Figure 2 - This figure summarizes the ongoing six-year CIR cycle for AACSB-accredited schools, including annual strategic planning and the BSQ reporting, Year 3 CIR application, Year 5 peer review team formation, and Year 6 CIR report, visit, and committee review.

## 6. Accounting Accreditation

Accounting accreditation is supplemental to AACSB business accreditation and is addressed through distinct accounting processes and standards. Supplemental accounting accreditation is for schools interested in an elevated quality assurance system for their accounting programs. Schools may pursue accounting accreditation concurrently with business accreditation or, if already business accredited, may pursue accounting accreditation subsequently. The Initial Accounting Accreditation Handbook focuses on the initial accounting accreditation process .

The initial accounting accreditation parallels the business initial accreditation process but is focused solely on the accounting academic unit. The unit submits an accounting eligibility application through myAccreditation (if the school does not already hold business accreditation), works with an Accounting Accreditation Committee (AAC)-appointed mentor after acceptance, conducts an accounting self-assessment, develops an accounting iSER, submits progress reports (if applicable), transitions to the initial accounting accreditation visit when ready, and undergoes a peer review team visit. The AAC reviews the team recommendation and related materials. For schools that hold both business and accounting accreditation, the CIR Handbook provides guidance for joint business and accounting CIR visits, including reporting expectations such as separate business and accounting CIR applications, CIR reports, and separate dashboards in myAccreditation.

Schools that already hold AACSB business accreditation may be eligible to pursue supplemental accounting accreditation through the Accelerated Accounting Pathway. This pathway does not require an accounting eligibility application because the school is eligible by virtue of holding business accreditation. Depending on timing, the accounting review may be conducted concurrently with the school's business CIR visit or separately. Schools submit an accounting iSER, proceed through AAC review, and complete an accounting peer review visit, with documentation and visit structure adjusted based on whether the review is aligned with the business CIR visit.

Refer to the [Initial Accounting Accreditation Handbook](#) for detailed guidance.

## 7. Accreditation Volunteer

AACSB accreditation volunteers contribute professional expertise, AACSB-accreditation experience, and external perspective to help advance quality business education and support consistent application of AACSB standards.

Accreditation volunteer roles include accreditation committee members, accreditation mentors, and peer review team members. Committee members oversee processes to support consistency of standards application of recommendations across schools and programs reviewed. Please refer to accreditation committee roles and governance responsibilities in Part IV – Governance and Decision-Making.

### 7.1 Accreditation Mentor

Accreditation mentors support schools and accounting academic units during the initial accreditation process. The mentor provides peer guidance as the school or unit conducts self-assessment, interprets the standards in context, develops the iSER, and works toward alignment. The mentor role is advisory and developmental; responsibility for meeting accreditation expectations remains with the school or unit.

For business accreditation, once the eligibility application is accepted, the IAC appoints a mentor. The mentor is generally a dean/equivalent or associate dean/equivalent from an AACSB-accredited school and will often have familiarity with the type of school and/or education system in the country. For accounting accreditation, the AAC appoints the mentor after acceptance of the accounting eligibility application; the mentor is generally a dean/equivalent, associate dean, or accounting chair from an AACSB accounting-accredited school and will often have familiarity with the type of school or education system.

During the initial accreditation process, the mentor should conduct an in-person visit after the Eligibility Application is accepted, during the first year of the process. After the iSER is accepted, the mentor should conduct a second in-person visit during the iSER implementation phase. These visits support self-assessment, standards alignment, continued progress, and readiness for peer review.

During the initial accreditation process, both the mentor and the school should complete the annual survey distributed by AACSB. Survey feedback helps AACSB understand what is working well in the mentorship process and where improvements may be needed in process design, school and mentor guidance, and training.

Deans or equivalent leaders from AACSB-accredited schools are eligible to serve as mentors. Associate deans or similar leaders may also be eligible, subject to completion of an interest form, dean endorsement, appropriate accreditation knowledge and experience, and AACSB leadership approval. First-time mentors must complete required training 90 days upon assignment.

Refer to the [Mentor Handbook](#) for detailed guidance.

## 7.2. Peer Review Team

AACSB peer review teams provide expert consultative advice, conduct accreditation peer reviews, and make accreditation recommendations for schools seeking or continuing AACSB business or accounting accreditation. The team contributes an external perspective on a school's progress toward achieving its mission, strategies, expected outcomes, and actions taken to address prior peer feedback. Peer review teams also assess the qualitative dimension of educational programs.

Following peer review visits, both the peer review team and the school complete post-visit surveys. Survey feedback helps AACSB understand what is working well in the peer review process and where improvements may be needed in process design, reviewer preparation, school guidance, visit execution, and training.

PRT volunteers must be deans/heads of business units, or equivalent, from AACSB-accredited schools. For accounting visits, volunteers must be chair/head of the accounting department/school at AACSB-accredited schools holding supplemental accounting accreditation. PRT members must complete training before their first visit and a refresher course every three years.

AACSB volunteer eligibility is limited to individuals from schools that currently hold AACSB accreditation. Volunteers should notify their AACSB accreditation manager if they accept an appointment at a non-AACSB accredited school.

Refer to Peer Review Team Visit resources (available on [Resources](#) within myAccreditation) for detailed guidance.

## | Part III — Accreditation Policies and Procedures

### 8. Policies and Procedures Framework

#### 8.1. Organizational Policies related to Accreditation

This section contains those AACSB policies that apply broadly across the organization and are maintained in the [AACSB Governance Manual](#). Where those policies relate to accreditation, this section provides a brief cross-reference rather than reproducing the full policy. These policies are distinct from the accreditation-specific policies in Section 8.2, which are maintained in the APPH.

##### Appeals Procedure

The appeals procedure is used when there are violations of established AACSB procedures or when an accreditation decision is believed to be arbitrary and capricious and in substantial disregard of material facts.

All appeals for accreditation decisions are handled through the “Appeal of Accreditation Decisions” outlined in this Accreditation Policies and Procedures Handbook.

##### Conflicts of Interest Policy

This policy addresses actual, potential, and perceived conflicts of interest relative to the responsibilities of all persons acting on behalf of AACSB, including, but not limited to, members of the AACSB Board of Directors, Global Standards Committee, Global Accreditation Committee, accreditation operating committees, other committees of AACSB, special committees, task forces, advisory councils, peer review team members, and accreditation appeal panelists engaged by AACSB.

##### Whistleblower Policy

AACSB is committed to maintaining an association that incorporates sound values and a high standard of ethics throughout its business practices. AACSB encourages employees, volunteers, and other parties to report good faith concerns regarding suspected violations of the law or improper conduct on the part of the organization, its staff, or volunteers. Appropriate subjects to raise under this policy would include financial improprieties, ethical violations, or operating practices contrary to AACSB policy.

Refer to the [AACSB Governance Manual](#).

## 8.2. Accreditation Policies and Procedures

This section contains accreditation-specific policies and procedures that govern AACSB accreditation activities. Unlike the policies found in 8.1, these policies are not contained in the Governance Manual, but instead this APPH. The policies are numbered for ease of reference and organized by process area.

### 1 - Responsibilities of Accredited Institutions

#### Purpose

To define the ongoing responsibilities of institutions that hold AACSB accreditation and to support continued alignment with AACSB standards, expectations, and integrity requirements.

#### Scope

This policy applies to institutions that hold AACSB business and/or accounting accreditation and to degree and non-degree programs within the programmatic scope of accreditation.

#### Policy Statement

Accredited institutions must maintain educational achievements appropriate to AACSB accreditation standards and their strategic missions, accurately represent AACSB accreditation, participate in AACSB accreditation review processes, and represent programs accurately and with integrity in all communications.

#### Procedures

#### 1. **Maintain educational achievements appropriate to AACSB accreditation standards and to the member's strategic mission.**

The institution shall:

- Provide annual accreditation-related data. (1)
- Provide appropriate reports for continuous improvement reviews. (1)
- Ensure that program quality is maintained and that all programs have continuous improvement efforts. (1)
- Ensure that programs promote and operate with integrity. (2)

#### 2. **Accurately represent AACSB accreditation.**

The institution shall:

- Maintain accurate institutional publicity regarding accreditation. (2)
- Make accurate representations regarding accreditation to students and prospective students. (2)
- Promote AACSB accreditation in catalogs, websites, and promotional materials. (3)

#### 3. **Participate in the AACSB accreditation review process.**

The institution shall:

- Provide accurate data within the accreditation report and AACSB Business School Questionnaire modules. (1)
- Provide representatives to participate in peer review of other institutions. (3)
- Assist in the continuous improvement of AACSB accreditation. (3)

#### 4. **Represent degree and non-degree programs accurately, realistically, and with integrity in all communications.**

The institution shall:

- Identify educational learning competencies realistically. (1)
- Describe the success of graduates accurately. (1)
- Develop and follow consistent practices that ensure integrity in the representation of information about programs and the institution. (2)
- Report program data and information accurately to external parties. (2)

**5. The institution should understand that:**

- Expectations marked (1) are monitored through the accreditation review process.
- Expectations marked (2) are conditions of membership.
- Expectations marked (3) are presented for guidance.

Roles and Responsibilities

**Institution:** Maintains quality, integrity, accurate data, accurate publicity, and continuous improvement efforts.

**AACSB Staff:** Communicate expectations, support institutions in accreditation reporting, review submitted information through applicable processes and refer concerns to the appropriate accreditation process or committee when needed.

**Peer Review Team:** Review institutional evidence during accreditation reviews, including data accuracy, program quality, continuous improvement, and alignment with standards.

**Committees:** Ensure consistency across team decisions, consider issues identified through review processes, complaints, or other accreditation channels.

Key Timelines

- Annual: provide required accreditation-related data.
- Six-year Continuous Improvement Review: provide appropriate reports and supporting information.
- Ongoing: maintain accurate public representations of accreditation and program information.

## 2 - Accreditation Processes, Actions, and Time Frames

### Purpose

To describe the processes, actions, time frames, and possible outcomes in the various stages of the AACSB initial accreditation and continuous improvement review processes.

### Scope

This policy applies to applicant schools, accredited schools, AACSB staff, peer review teams, and accreditation committees involved in business or accounting accreditation processes.

### Policy Statement

Applicants for AACSB accreditation participate in the initial accreditation process, which can take up to seven years. Eligibility for initial business accreditation is overseen by the Eligibility Review Committee (ERC), and further progress in the process is monitored by the Initial Accreditation Committee (IAC). Initial accounting accreditation is overseen by the Accounting Accreditation Committee (AAC).

Accredited schools are reviewed under the Continuous Improvement Review (CIR) process every six years. This six-year cycle is firmly set and cannot be altered without the Chief Accreditation Officer's (CAO) approval. The CIR process is overseen by the Continuous Improvement Review Committee (CIRC) and the AAC.

## Initial Accreditation Process

### Initial Accreditation Phase 1: Establish Eligibility to Seek AACSB accreditation

<b>Action Required by School</b>	Participation in Eligibility Application Workshop Submission of Eligibility Application
<b>Purpose of Action</b>	To determine if 1) the school meets eligibility criteria and guidelines; 2) the school is potentially able to achieve accreditation in seven years
<b>Reviewed by</b>	<ol style="list-style-type: none"> <li>1. AACSB Staff conducts a preliminary review for completeness, and</li> <li>2. ERC/AAC<sup>1</sup> reviews and determines eligibility</li> </ol>
<b>Fees</b> <i>See website for current fees</i>	Application Fee is due prior to ERC review. If the application is accepted, the school pays two additional fees: ERC Process Acceptance Fee and Initial Accreditation Fee.
<b>Possible Outcomes</b>	
<p><b>Acceptance of Application:</b> Mentor and AACSB Accreditation Manager are assigned. School begins the process of writing the Initial Self Evaluation Report (iSER). The ERC/AAC may identify concerns/issues that the school should address in the iSER</p> <p><b>Revise and Resubmit the Application:</b> The ERC/AAC will request clarification or additional details on specific items. Schools must submit an updated application according to the timeline specified by the ERC/AAC.</p> <p>At the discretion of the ERC/AAC, an Eligibility Application may be revised and resubmitted more than once during the one-year period following the original application submission. If the application is not accepted, the school must wait one year before submitting a new Eligibility Application.</p> <p>The school's new Eligibility Application should include an explanation of how the concerns identified in the previous application have been addressed. A new Eligibility Application fee (current fees are available on the AACSB website) will be required.</p> <p><b>Application not Accepted:</b> If the ERC/AAC has strong concerns that the applicant school may not be able to achieve accreditation within the seven-year time frame, the committee will not allow the school to move forward in the accreditation process.</p> <p>The school must wait one year before submitting a new Eligibility Application. The new Eligibility Application should include an explanation of how the concerns identified in the previous application have been addressed. A new Eligibility Application fee (current fees are available on the AACSB website) will be required.</p>	

<sup>1</sup> Schools already holding business accreditation that wish to pursue initial accounting accreditation are not required to submit an Eligibility Application for accounting. This stage is bypassed, and the accounting applicant goes to phase 2: development of an iSER.

| Initial Accreditation Phase 2: Develop an Initial Self-Evaluation Report (iSER)

<b>Action Required by School</b>	Submission of initial Self-Evaluation Report (iSER) A school has up to two years, from the month of the ERC/AAC meeting when the Eligibility Application was accepted, to develop and submit the iSER. NOTE: Under some circumstances, a school may be granted a one to two-year extension beyond the first two years to submit an iSER; requests must be supported by the mentor and reviewed by the IAC/AAC for approval. If the iSER is not accepted within four years, the school will have to withdraw from the process and wait one year before re-entering the process at the Eligibility Application phase.
<b>Mentor Visit Expectation</b>	Following acceptance of the Eligibility Application, the mentor should conduct an in-person visit during the first year of the initial accreditation process to support self-assessment, iSER development, and standards alignment.
<b>Purpose of Action</b>	The iSER should detail how the school aligns with AACSB standards, identify gaps in alignment with the standards, and describe plans to address the gaps.
<b>Reviewed by</b>	IAC/AAC
<b>Fees</b> <i>See website for current fees</i>	Initial Accreditation Fee
<b>Possible Outcomes</b>	
<p>Acceptance of the iSER: The school is invited to move to one of two phases in the accreditation process:</p> <ul style="list-style-type: none"> <li>• Begin to implement the action items outlined in the iSER that will align the school with AACSB standards. Please Note: There is a three-year time frame limit for this phase. Annual Progress Reports along with mentor assessments must be submitted to the IAC each year based on the acceptance date of the iSER. Earlier submission of a Progress Report is permissible if concerns identified by the committee are addressed and the mentor is in agreement with an earlier submission. (See Phase 3) OR</li> <li>• The school is invited to enter the initial accreditation visit phase. That includes preparation of a Self-Evaluation Report (SER) and the appointment of a peer review team (one-time Initial Business/Accounting Accreditation Visit Application Fee) (<i>See website for current fees</i>) (see Phase 4)                      Initial accreditation fees continue with both scenarios.</li> </ul> <p><b>Revise and resubmit the iSER:</b> The IAC/AAC may request clarification and more detail on sections of the iSER and ask the school to expand on these sections in a revised iSER to be resubmitted to the IAC/AAC for review. The committee can ask the school to revise and resubmit the iSER more than once within a two-year period. The last revised and resubmitted iSER, before the two-year period expires (or four years if the school has requested two one-year extensions), is reviewed by the IAC/AAC and must be accepted or rejected. If the iSER is ultimately rejected, the school must withdraw from the process and wait at least one year before re-entering the process by submitting an Eligibility Application.</p> <p><b>iSER not accepted, Voluntary Withdrawal by School:</b> The IAC/AAC may request a school to withdraw from the process after concluding that the issues and challenges facing the school in the attempt to align with AACSB standards are too significant to be resolved within the three-year implementation time frame. The IAC/AAC will request a school to withdraw from the initial accreditation process if the iSER is not accepted within four years of entering the accreditation process. If the school agrees to voluntarily withdraw, it may resubmit an Eligibility Application to the ERC/AAC addressing the stated concerns no earlier than one year from the official withdrawal date. IAC/AAC may specify a longer period before resubmission. Initial Accreditation fees must be paid at time of resubmission. Accreditation fees are not refunded.</p> <p><b>iSER not accepted, school does Not Voluntarily Withdraw and is no longer Eligible:</b> If school does not voluntarily withdraw, the IAC/AAC informs the school it is no longer eligible to pursue Initial Accreditation. In such cases, the school must wait three years before re-entering the AACSB accreditation process and must start by submitting a new Eligibility Application. Accreditation fees are not refunded.</p>	

| Initial Accreditation Phase 3: Implementation Phase and Annual Reporting of Progress

<b>Action Required by School</b>	Submission of Progress Report
<b>Mentor Visit Expectation</b>	Following acceptance of the iSER, the mentor should conduct a second in-person visit during the iSER implementation phase to support continued progress toward alignment and readiness for peer review
<b>Purpose of Action</b>	Annual reporting on progress of alignment with AACSB standards (up to three years in length)
<b>Reviewed by</b>	IAC/AAC
<b>Fees</b> <i>See <a href="#">website for current fees</a></i>	Initial Accreditation Fee
<b>Possible Outcomes</b>	
<p><b>Acceptance of Progress Report, Committee recommends another Progress Report:</b> Another Progress Report is requested when the IAC/AAC determines the school is making sufficient progress, but additional action items or other concerns may need to be addressed. The next Progress Report is due within one year. As noted above, Progress Reports may be requested for up to a maximum of three years from the date of the iSER acceptance. It is possible for the school to submit more than one Progress Report per year. Annual accreditation fees continue while in this process.</p> <p><b>Acceptance of Progress Report, school invited to apply for an initial accreditation visit:</b> When the IAC/AAC determines the school appears aligned with AACSB’s standards, the school is invited into the initial accreditation visit phase. The school should submit a <i>letter of application for initial accreditation</i>. The school should also begin to prepare a final Self-Evaluation Report (SER). The appointment of a peer review team and setting of a visit date occurs during this phase. The school pays a one-time Initial Business/Accounting Accreditation Visit Application Fee (<a href="#">See website for current fees</a>) (see Phase 4 for IAC/AAC actions beyond this stage) in addition to the annual initial accreditation fees. Schools must be invited for a visit by year five of the initial accreditation process, and if a two-year extension has been granted, schools must be invited by year seven.</p> <p><b>Revise and resubmit Progress Report:</b> The IAC/AAC does not accept the Progress Report but requests additional clarification on identified sections of the Progress Report. A revised Progress Report should be submitted as directed by the IAC/AAC. Accreditation fees continue while in this process.</p> <p><b>Progress Report not accepted, Voluntary Withdrawal by School:</b> The IAC/AAC may conclude that the issues and challenges in seeking alignment with AACSB standards are too significant to be addressed within the remaining time frame. The school is asked to withdraw from the process based on the IAC/AAC concerns. If the school voluntarily withdraws, it may resubmit a revised iSER to the IAC/AAC addressing the stated concerns no earlier than one year from the official withdrawal date. IAC/AAC may specify a longer period before resubmission. Initial Accreditation fees must be paid at time of resubmission. Accreditation fees are not refunded.</p> <p><b>Progress Report not accepted, school does not voluntarily withdraw:</b> If school does not voluntarily withdraw, the IAC/AAC informs the school that it is no longer eligible to pursue Initial Accreditation. In such cases, the school must wait three years before re-entering the AACSB accreditation process and must start by submitting a new Eligibility Application. Accreditation fees are not refunded.</p>	

## | Initial Accreditation Phase 4: Pre-Visit Activities

If the applicant school demonstrates alignment with AACSB standards, it may be invited by IAC/AAC to proceed to the Initial Accreditation Visit Phase. The first part of this phase includes the submission of a Letter of Application for an Initial Visit, appointment of a peer review chair and team, completion of the final SER, and the team’s pre-visit analysis to the school. The second part of this phase is a campus visit by the peer review team and an accreditation recommendation which is reviewed by the IAC/AAC.

NOTE: The peer review team chair replaces the mentor and is available to guide the school in developing a final SER which is followed by a pre-visit analysis initiated by the team, reviewed by AACSB staff and the IAC/AAC (if applicable) and sent to the applicant school 45 days prior to the visit. The pre-visit analysis outlines additional information and materials required by the team before and during the visit.

Action Required by School	<ol style="list-style-type: none"> <li>1. Submission of an Application for an Initial Accreditation Visit and</li> <li>2. Submission of final SER <i>(see <a href="#">resources section in myAccreditation</a> for the templates)</i></li> </ol>
Purpose of Action	<ol style="list-style-type: none"> <li>1. Appointment of Peer Review Team and set visit date</li> <li>2. Preparation of Pre-visit Analysis and Initial Accreditation Visit</li> </ol>
Reviewed by	AACSB Staff, Peer Review Team, IAC/AAC
Fees <i>See <a href="#">website for current fees</a></i>	Annual Accreditation Fee One-time Initial Accreditation Visit Fee (if invited for visit)
<b>Possible Outcomes</b>	
<p><b>Peer Review Team recommends visit, IAC/AAC concurs with team:</b> Upon review of the final SER, the pre-visit analysis is drafted by the team and reviewed by the IAC/AAC and/or AACSB staff for comment. This analysis will articulate the team’s and committee’s concerns and focus of the planned visit. The document will be provided to the school within myAccreditation at least 45 days prior to the scheduled visit. The school will be asked to respond to the requests of the pre-visit analysis prior to or during the on-campus visit. Accreditation fees continue while in this process.</p> <p><b>Peer Review Team recommends no visit, IAC/AAC concurs with the team, school is asked to withdraw:</b> If a no-visit recommendation is made in the pre-visit analysis, the basis for this decision must be clearly based on non-alignment with specific AACSB standards. The IAC/AAC will advise the school to withdraw voluntarily due to the seriousness of the concerns and judgment that alignment with AACSB standards is insufficient.</p> <ul style="list-style-type: none"> <li>• <b>If the school agrees to voluntarily withdraw</b>, it can apply to re-enter the initial accreditation process with an updated iSER clearly showing how prior deficiencies that led to the “no visit” recommendation have been resolved within one to three years from date of notification of no visit recommendation. The IAC/ AAC must invite the school to a visit; otherwise, the school must return to the Eligibility Application phase. OR</li> <li>• <b>If the school does not voluntarily withdraw</b>, the IAC/AAC informs the school that it is no longer eligible to pursue Initial Accreditation. In such cases, the school must wait three years before re-entering the AACSB accreditation process and must start by submitting a new Eligibility Application. Accreditation fees are not refunded.</li> </ul>	

## | Initial Accreditation Phase 5: Initial Accreditation Review Visit

In preparation for the campus visit, the school works with the peer review team chair to create a visit schedule and coordinate travel arrangements. Prior to the visit, the school responds to the requests outlined in the team’s pre-visit analysis. Following the peer review team visit to the applicant’s campus, the team will make an accreditation recommendation to the IAC/AAC via the submission of a team report. The AACSB Global Accreditation Committee ratifies initial accreditation or denial of accreditation decisions.

Action Required by School	Submission of response to Pre-visit Analysis and finalize visit schedule
Purpose of Action	Preparation for and completion of an Initial Accreditation campus visit
Reviewed by	AACSB Staff, IAC/AAC if applicable, Peer Review Team
Fees <i>See website for current fees</i>	Annual Accreditation Fee
<b>Possible Outcomes</b>	
<p><b>Peer Review Team recommends awarding of initial AACSB accreditation:</b> If the team’s recommendation to award initial accreditation is concurred with by the IAC/AAC, the decision goes to the Global Accreditation Committee for ratification. If ratified, the school can publicly announce their initial accreditation status. If the IAC/AAC remands the decision, a remand process is conducted in accordance with AACSB policies and procedures.</p>	
<p><b>Peer Review Team recommends one-year deferral of initial accreditation:</b> If the team recommends deferral and the IAC/AAC concurs with the recommendation, the school has one additional year to address specific issues outlined in the team report. At the end of the year, a two-person deferral peer review team will review a deferral report submitted by the applicant school responding to the specific issues cited by the prior team. The deferral team will conduct a campus visit to determine if the school has successfully resolved the issues addressed in the previous team report. The deferral team report will be submitted with one of two recommendations -- either to award initial accreditation or deny the awarding of initial accreditation. If remanded, a remand process is conducted in accordance with AACSB policies and procedures.</p>	
<p><b>Peer Review Team recommends denial of accreditation:</b> If the recommendation to deny initial accreditation is concurred with by the IAC/AAC, the decision is submitted to the Global Accreditation Committee for final ratification. A denial of accreditation decision may be appealed to the Global Accreditation Committee in accordance with AACSB policies and procedures. The school must wait one year before re-entering the AACSB accreditation process and must start by submitting a new Eligibility Application.</p>	

### Continuous Improvement Review Process

Continuous Improvement Reviews are conducted on six-year cycles, which begins from the year initial accreditation was awarded. The Continuous Improvement Review process has two reporting requirements (CIR Application and CIR Report) and relies on peer review and self-assessment. The Continuous Improvement Review process is managed under the auspices of the AACSB Continuous Improvement Review Committee (CIRC) and the Accounting Accreditation Committee (AAC).

A Continuous Improvement Review (CIR) requires an on-campus peer review team visit. At the end of the onsite campus visit, the CIR team prepares a team report that includes one of three recommendations available to the team (extension of accreditation, CIR2, revocation).

| **Continuous Improvement Review Phase 1: Initiating the CIR Process**

Action Required by School	Submission of CIR Application by 1 September (3 years prior to visit)
Purpose of Action	Update the CIRC/AAC on progress made on previous concerns, preference for visit period, confirmation of comparable, competitive and aspirant school groups.
Reviewed by	AACSB Staff, CIRC/AAC if staff deem necessary
Fees <i>See website for current fees</i>	Annual Accreditation Fee
<b>Possible Outcomes</b>	
<p><b>Accept CIR Application:</b> Staff reviews CIR application and confirms responses to previous issues, scope of accreditation (degree programs that will be included in the review) as well as reviews requests to exclude programs. The school is informed of acceptance of the CIR Application. Any scope of review concerns are reviewed by the Global Chief Accreditation Officer and CIRC/AAC for final determination of exclusion.</p> <p><b>Staff recommends review by CIRC/AAC:</b> In the event that information from the CIR application is incomplete, unclear, or exclusion requests are problematic, staff may request the school provide additional information. If the additional information is not provided or is insufficient, the application will be forwarded to the CIRC/AAC for discussion and recommendation for further action. School is informed of decision including denial of any program exclusion requests. NOTE: The process for identifying the accreditation scope must be completed prior to scheduling the on-site review and normally no later than one year in advance of the peer review team visit.</p>	

Continuous Improvement Review Phase 2: CIR Accreditation Visit

<b>Action Required by School</b>	Submission of CIR Report (60 days prior to visit), CIR visit
<b>Purpose of Action</b>	Prepare for and complete the CIR accreditation visit
<b>Reviewed by</b>	Peer Review Team, CIRC/AAC
<b>Fees</b> <i>See website for current fees</i>	Annual Accreditation Fee CIR2/FR1/FR2 Fee

**Possible Outcomes**

***Continuous Improvement Review visit:***

**Peer Review Team recommends extension of AACSB accreditation, CIRC/AAC concurs or remands:** The CIRC/AAC reviews the team report recommending extension of accreditation and either concurs with the team recommendation or remands the recommendation back to the team for additional information. If the CIRC/AAC concurs with the team’s recommendation for extension of accreditation, the recommendation goes to the AACSB Global Accreditation Committee for ratification. If remanded, a remand process is conducted in accordance with AACSB policies and procedures.

OR

**Peer Review Team recommends a Continuous Improvement Review 2, CIRC/AAC concurs or remands:** If the peer review team concludes that the school is not aligned with one or more AACSB standards, and that such non-alignment raises serious questions about sustaining quality and continuous improvement, the team may recommend a Continuous Improvement Review 2 (CIR2). This recommendation will allow the school an additional year to address issues identified by the CIR team. If the CIRC/AAC concurs with the CIR2 recommendation, the school is provided a due date for a CIR2 report. This report should address the issues identified by the CIR Team. A two-person Continuous Improvement Review 2 team is appointed to conduct the CIR2. CIR2 recommendations are not ratified by the AACSB Global Accreditation Committee, since the school’s accreditation status does not change. If remanded, a remand process is conducted in accordance with AACSB policies and procedures.

OR

**Peer Review Team recommends Revocation (see below)**

***Continuous Improvement Review 2 visit: A campus visit is at the discretion of the team***

**CIR2 Team recommends extension of AACSB accreditation, CIRC/AAC concurs or remands:** Proceeds in the same manner as an original extension of accreditation recommendation (See peer review team recommends extension of AACSB accreditation).

OR

**CIR2 Team recommends Focused Review, CIRC/AAC concurs or remands:** If the CIR2 team concludes that the school would benefit from another year to address outstanding issues, the CIR2 team can recommend that the school be place on Focused Review (FR1). If the CIRC/AAC concurs with the FR1 decision, the school is provided a due date for a FR1 report that should address the ongoing issues identified by the CIR2 Team. FR1 recommendations are not ratified by the AACSB Global Accreditation Committee, since the school’s accreditation status does not change.

OR

**CIR2 Team recommends Revocation (see below)**

***Focus Review 1 visit: A campus visit is at the discretion of the team***

**FR1 Team recommends extension of AACSB accreditation, CIRC/AAC concurs or remands:** Proceeds in the same manner as an original extension of accreditation recommendation (See peer review team recommends extension of AACSB accreditation).

OR

**FR1 Team recommends a Focus Review 2, CIRC/AAC concurs or remands:** This report should address the remaining CIR2 issues identified by the FR1 Team. A two-person Focus Review 2 team is appointed to conduct the FR2 review. FR1 recommendations are not ratified by the AACSB Global Accreditation Committee, since the school's accreditation status does not change.

OR

**FR1 Team recommends Revocation (see below)**

***Focus Review 2 visit: A campus visit by the team is required.***

**FR2 Team recommends extension of AACSB accreditation, CIRC/AAC concurs or remands:** Proceeds in the same manner as an original extension of accreditation recommendation (See peer review team recommends extension of AACSB accreditation).

OR

**FR2 Team recommends Revocation (see below)**

**Revocation recommendation for any CIR visit**

**Continuous Improvement Review Team or a Focused Review Team recommends revocation of accreditation, CIRC/AAC concurs or remands:** During any stage of the Continuous Improvement Review process (phases CIR, CIR2, FR1 and FR2), the peer review team may conclude that the school under review has substantive deficiencies regarding alignment with AACSB standards. If the level and type of deficiencies are critical enough to lead the team to believe that such deficiencies cannot be resolved within the required time frame, a recommendation to revoke AACSB accreditation may be made. As with all team recommendations, the CIRC/AAC reviews the team report and either concurs or remands the decision back to the team for additional information. If concurred by the CIRC/AAC, the decision to revoke accreditation must go to the Global Accreditation Committee for ratification or remand. If a revocation recommendation is ratified by the AACSB Global Accreditation Committee, the school may appeal the decision to the Global Accreditation Committee in accordance with AACSB appeal policies. Schools may re-enter the accreditation process by submitting an Eligibility Application no earlier than one year from the date accreditation was revoked (date of decision letter from the Global Accreditation Committee).

#### Roles and Responsibilities

**AACSB Staff:** Conduct preliminary completeness checks, manage process enquiries, and support schools, committees, and teams.

**Peer Review Team:** Conduct pre-visit analysis, complete visits, and submit team reports and recommendations.

**Institution:** Submit required applications, reports, responses, and visit materials by applicable deadlines.

**Committees:** ERC, IAC, AAC, and CIRC review applicable materials, determine outcomes, concur or remand recommendations, and issue or support decision letters.

#### Key Timelines

##### **Initial Accreditation Process:**

- Initial accreditation can take up to seven years.
- Eligibility Application is reviewed after workshop completion and submission; committee deadlines apply.
- iSER is due within two years from the month of ERC/AAC acceptance, with possible two one-year extensions.
- Progress Reports may be requested for up to three years from iSER acceptance.
- SER is due five months prior to the initial visit.
- Pre-visit analysis is provided at least 45 days before the scheduled visit.

##### **Continuous Improvement Review Process:**

- CIR Application is due on 1 September, three years prior to visit.
- CIR cycle is every six years and cannot be altered.

### 3 - Substantive Change (Updated June 2026)

#### Purpose

To ensure that AACSB is notified of substantive changes that may affect mission, strategic direction, programs, participants, resources, educational quality, or alignment with AACSB standards.

#### Scope

This policy applies to institutions in the initial or continuous improvement review accreditation stage who experience a change that may materially and potentially adversely affect the school's mission, quality of programs, or resources. Changes made through routine continuous improvement or strategic management processes are not considered substantive changes.<sup>2</sup>

If in doubt whether a change falls within the scope of this policy, schools are encouraged to seek guidance from their AACSB accreditation manager.

#### Policy

A school in either the initial or continuous improvement review process must file a substantive change form with AACSB if either an *anticipated* (i.e., under discussion) or *unanticipated* (i.e., already occurred) change that has the potential to materially adversely impact the school's mission, programs, or resources has been identified. Anticipated substantive changes must be disclosed prior to the occurrence of the event. Unanticipated substantive changes must be disclosed no later than 90 days following occurrence or knowledge of the event.

Procedures may be found below.

#### School Procedures

1. Identify substantive change events as either **anticipated or unanticipated**.

**Anticipated substantive changes** examples include:

- a. Reorganization of the business school or accounting program that has a material impact on mission, programs, resources, etc.
  - b. Merger or acquisition among institutions where one or more of the participants is AACSB-accredited or is formally in the process of seeking AACSB accreditation
  - c. Launching a program at a new degree level (e.g., school historically offering undergraduate and master's programs plans to offer a doctoral degree)
  - d. Other significant anticipated changes that affect mission, resources, participants or educational quality
  - e. New degree programs introduced in between accreditation visits for which faculty have not been substantially quality assured
- New business degree programs introduced by the approved entity between accreditation visits may be identified as AACSB accredited until the next continuous improvement review *when they will be resourced by faculty who have been substantially quality assured*. At the next continuous improvement review, the peer review team will review the new program for alignment with the standards. "Substantially quality assured" is interpreted as the majority of faculty in the new program have appeared in AACSB Table 3-1 as part of a prior accreditation visit.

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<sup>2</sup> Examples of activities that are not considered substantive changes include launching a new degree program at an existing degree level where the faculty have been substantially quality assured, revising the curriculum of an existing program, or making an internal organizational change that does not significantly affect the school's mission, programs, or resources. Such changes are handled through the normal accreditation review processes.

- Degree programs introduced between accreditation visits *that will be resourced by faculty who have not been substantially quality assured* are not automatically considered AACSB accredited and may not be represented as such until reviewed by the appropriate committee. Schools should notify AACSB as soon as they anticipate launching such a program, and before advertising or referring to it as AACSB accredited, so that AACSB can provide guidance and avoid the need to later request that a school retract an accreditation claim. The substantive change must be reported to AACSB through a substantive change disclosure prior to launching the degree. For accredited schools, the substantive change is reviewed by the Continuous Improvement Review Committee (CIRC); for schools in the initial accreditation process, it is reviewed by the Initial Accreditation Committee (IAC). The respective committee will consider how significant the degree program is in scale and scope and may request further information, accelerate the school's next review.

Schools wishing to claim AACSB accreditation status for the program prior to the next regularly scheduled accreditation visit may proactively submit Table 3-1 and supplemental faculty qualification documentation (i.e., faculty bios, CVs, etc.) for the new program. The relevant committee will serve as the peer reviewer of this submission and determine whether the program may be considered AACSB accredited prior to the next scheduled review.

- New business degree programs introduced by other academic units that were not originally within scope may not be indicated as AACSB accredited before the next review.

**Unanticipated substantive changes include:**

- a. Natural disaster;
- b. Financial exigency;
- c. Other significant unanticipated changes that affect mission, resources, participants and/or educational quality.

2. Apply and validate key assumptions.

- a. AACSB International accreditation cannot be “acquired” as part of a subsequent event that involves a merger or acquisition and can only be conveyed to a surviving institution resulting from such events following appropriate self-assessment and AACSB peer review processes and ratification by the AACSB Global Accreditation Committee.
- b. AACSB assumes that an institution that has experienced a substantive change described in this document wants to earn or maintain AACSB accreditation. If the institution does not wish to earn or maintain AACSB accreditation as a result of a substantive change, the senior administration (e.g. president, chief academic officer, and dean) of the institution should notify AACSB in writing as soon as possible.

3. Complete and submit the substantive change form

- a. A brief description of the substantive change and assessment of continuing commitment to affected business and/or accounting programs.
- b. The revised organizational and administrative structure that emerges from the substantive change.

- c. Narrative describing how the change is expected to impact alignment with each of the nine AACSB standards (please include standard-by-standard detail), including impact on mission, participants, and/or quality of educational outcomes.
- d. Schools in the initial accreditation process send the completed substantive change to the appropriate committee (Initial Accreditation Committee ([IAC@aacsb.edu](mailto:IAC@aacsb.edu)) or the Accounting Accreditation Committee ([AAC@aacsb.edu](mailto:AAC@aacsb.edu)).
- e. Schools in the continuous improvement review process provide written notification of the change to the Continuous Improvement Review Committee ([CIRC@aacsb.edu](mailto:CIRC@aacsb.edu)) or the Accounting Accreditation Committee ([AAC@aacsb.edu](mailto:AAC@aacsb.edu)).

### Committee Review Following Submission

The respective AACSB committee will provide consultative guidance to the school, and the school will receive a decision report detailing the committee's insights and advice. The committee's role is not to veto or negate an action by the school. Rather, the committee's job is to provide advice that ensures the school understands implications of the change and actions the school should take to ensure it remains aligned with the standards. Committee action may include:

- a. Routine consultative advice
- b. Request for further information from the school
- c. Acceleration of the next regularly scheduled accreditation review
- d. Request for a full self-evaluation report from the institution prepared on a standard-by-standard basis or on selected standards to determine the impact of the substantive change on the business school and/or accounting program and its ability to align with AACSB standards.

### School Actions Upon Receipt of the AACSB Decision Letter

The school's normal actions upon receipt of the decision letter include:

- a. Continue with the current accreditation process with additional reporting on the substantive change as requested by the respective committee. The school must report on the substantive change and actions it has taken as part of its next initial accreditation report or continuous improvement review report (CIR application or CIR visit).
- b. Prepare for an accelerated visit if recommended by the committee
- c. Voluntarily discontinue the accreditation process for a minimum of one year, and reapply for accreditation due to the significant level of change that has occurred as a result of the substantive change.

### Roles and Responsibilities

**AACSB Staff:** Consult with schools, receive notifications, and support committee review and decision letters.

**Institution:** Identify substantive changes, notify AACSB within required timing, and provide required written information.

**Committees:** IAC, CIRC, and/or AAC review substantive changes and determine next course of action.

**Peer Review Team:** May review substantive change impacts during the next or accelerated accreditation review.

**1. How should “substantially quality-assured” faculty be interpreted for a new degree program introduced between accreditation visits?**

For purposes of determining whether a substantive change disclosure is needed, AACSB may interpret “substantially quality-assured” to mean that a majority of the faculty resourcing the new program have already been included in the school’s established AACSB quality assurance processes. As a guideline reference, this means more than 50 percent of the faculty supporting the program have been quality-assured through AACSB accreditation process and faculty reporting requirements (e.g., Table 3-1).

Where faculty quality assurance is unclear, the school should consult with the school’s accreditation manager for guidance.

**2. Our school has a merger underway although details are not yet finalized. When should we alert AACSB?**

Schools should notify AACSB as early as possible, ideally as soon as a merger or acquisition is known to be under consideration, even if details have not yet been finalized. Early notification allows AACSB accreditation staff to provide consultative guidance and helps the institution plan appropriately for any accreditation implications.

While the formal written notification must include the required content outlined in this policy, an early informal conversation with AACSB accreditation staff is strongly encouraged and does not require all details to be finalized. Schools should not wait until a merger is complete or fully documented before reaching out. Submitting a formal disclosure before all required information is available may delay AACSB's ability to provide timely guidance and could result in requests for additional information, extending the overall review timeline.

When the institution is prepared to submit a formal written notification, it must include: a description of the substantive change, its expected impact accreditation standards alignment (standard-by-standard for each of AACSB’s nine standards), and the revised organizational and administrative structure. If any of this information is not yet available at the time of submission, the school should clearly indicate what is pending and provide a timeline for when complete information will be submitted.

## 4 - Withdrawal from and Re-entry into the Accreditation Process

### Purpose

To describe withdrawal and re-entry processes for schools pursuing or holding AACSB business or accounting accreditation.

### Scope

Applies to applicant schools and accredited schools that withdraw and seek re-entry into the initial accreditation process.

### Policy Statement

A school may withdraw or be asked to withdraw from the AACSB accreditation process. Normally, the total time between withdrawal and re-entry is one to three years depending on how closely the school aligns with expectations of the business or accounting standards.

### Procedures

#### 1. Withdrawal Process

##### Applicant and Accredited Schools

1. The official representative (OR) from the school submits a request to withdraw from the process on school letterhead and emails the letter to the appropriate committee (IAC/CIRC/AAC).
2. The letter is reviewed by the appropriate committee at its next scheduled meeting.
3. A committee decision letter is issued to the school, articulating the committee's concerns/feedback/suggestions and indicates the minimum amount of time it has to wait to re-enter the process. (Minimum 1 year, maximum 3 years)

**Note for Initial Schools:** During the time between withdrawal and re-entry, the school will not have an AACSB volunteer mentor or an AACSB accreditation manager assigned to the school. Schools can continue to contact AACSB accreditation staff for assistance.

#### 2. Re-entry Process

##### Previous Applicant Schools

1. When the school determines that it is ready to re-enter the accreditation process (within three years of voluntary withdrawal), it may submit the appropriate documentation (depending on the stage the school was at the time of withdrawal) to the appropriate committee (ERC/IAC/AAC) detailing the developments related to accreditation since the withdrawal and addressing each concern identified in the last decision letter from the committee (ERC/IAC/AAC).

Last document accepted before withdrawal	Required documents for re-entry*	Possible Outcomes
Eligibility Application	New Eligibility Application*	Acceptance of application and school enters iSER phase. Revise and resubmit the application Application not accepted
iSER	Updated iSER, Cover Letter*	Accept re-entry request and invite for a visit (up or out vote)

		Re-entry request not accepted and school must wait one year before submitting an updated Eligibility Application
Progress Report	Updated iSER, Cover Letter*	Accept re-entry request and invite for a visit (up or out vote) Re-entry request not accepted and school must wait one year before submitting an updated Eligibility Application
Pre-visit	Updated iSER, Cover Letter*	Acceptance of application Revise and resubmit the application Application not accepted
Initial Visit	Eligibility Application*	Acceptance of application Revise and resubmit the application Application not accepted

\*NOTE: document requires addressing concerns from most recent committee decision letter and actions taken since withdrawal.

2. The revised documentation is reviewed by the committee (ERC/IAC/AAC) at its next scheduled meeting.
3. A committee decision letter is issued to the school, articulating the committee’s agreement or disagreement with the school’s assessment. If the committee believes the school has satisfactorily addressed prior concerns, the school is invited to re-enter the initial accreditation process. If the committee disagrees with the school’s assessment of its progress, the school must wait one year to re-enter the process and must begin by submitting a new Eligibility Application.

NOTE: Schools pursuing initial accreditation that were **involuntarily withdrawn** from the process by the committee (IAC/AAC) must wait a minimum of three years to re-enter the process and must begin by submitting a new Eligibility Application.

### Previously Accredited Schools

1. When the school determines that it is ready to re-enter the accreditation process (Minimum one year from voluntary withdrawal), it submits an Eligibility Application to the appropriate committee (ERC/AAC). Within the application, the school should address progress made in resolving each of the concerns identified in the last decision letter from the committee (CIRC/AAC).
2. The application is reviewed by the committee (ERC/AAC) at its next scheduled meeting.
3. A committee decision letter is issued to the school, articulating the committee’s acceptance, rejection or request for revision of the application. If the application is rejected, the school must wait a minimum of three years to re-enter the process and must begin by submitting a new Eligibility Application.

NOTE: Schools whose accreditation was revoked (involuntarily withdrawn) must wait a minimum of three years before submitting a new Eligibility Application.

### Roles and Responsibilities

**AACSB Staff:** Receive withdrawal and re-entry materials, support committee review, and assist schools during periods without assigned mentors or liaisons.

**Peer Review Team (PRT):** No routine role unless re-entry leads to a visit or committee action requiring peer review input.

**Institution:** Submit withdrawal requests and re-entry documentation addressing prior committee concerns and actions taken since withdrawal.

**Committees:** IAC, CIRC, AAC, and/or ERC review withdrawal and re-entry materials and issue decision letters.

Key Timelines

- Withdrawal/re-entry interval: normally one to three years.
- Voluntary withdrawal: minimum one year before re-entry, depending on committee decision.
- Involuntary withdrawal from initial process: minimum three years before re-entry.
- Revocation: minimum three years before submitting a new Eligibility Application.
- Committee review: next scheduled committee meeting after submission.

## 5 - Appeal of Accreditation Decisions

### Purpose

To establish the process for appealing specified adverse AACSB accreditation decisions.

### Scope

This policy applies to business schools and accounting units that receive one of the appealable adverse accreditation decisions identified in this policy.

Only the following adverse decisions may be appealed:

1. Denial of initial accreditation following an initial accreditation visit.
2. Revocation of accredited status.

### Policy Statement

A guiding principle of AACSB accreditation is recognition of and respect for the peer review process. Thus, the only bases for an appeal are violations of written AACSB policies or procedures or that the decision appealed is in substantial disregard of material facts.

A business school or accounting unit's request for an appeal hearing must be submitted in writing to the AACSB Chief Accreditation Officer within thirty (30) days of official notification of the negative decision. The basis of appeal must be clearly stated and describe why the decision is believed to be in violation of AACSB's policies or procedures or is in substantial disregard of material facts.

### Procedures

#### 1. **Submit the request for appeal.**

A business school or accounting unit's request for an appeal hearing must be submitted in writing to the AACSB Chief Accreditation Officer within thirty (30) days of official notification of the negative decision. The basis of appeal must be clearly stated and must describe why the decision is believed to be in violation of AACSB's policies or procedures or is in substantial disregard of material facts.

#### 2. **Convene an appeal panel.**

When an appeal is filed, an appeal panel will be convened. Members of the appeal panel shall be drawn from among the members of the Accreditation Council who have no connection to the appellant and did not participate in the adverse action being appealed from.

#### 3. **AACSB provides appellant with panel nominees.**

Upon receipt of the request for appeal, and within thirty (30) days of receipt of the appeal request, the AACSB Global Accreditation Committee (GAC) Chair (or designee) shall provide the appellant business school or accounting unit with the names of three Accreditation Council member representatives willing to serve on an appeal panel, from which the appellant shall select one person to serve on the appeal panel. The appellant may require the submission of a new list of three Accreditation Council members if it finds that all three of the initial submissions have a demonstrable conflict of interest and therefore should not serve.

#### 4. **Appellant provides AACSB with panel nominees.**

The appellant business school or accounting unit shall concurrently provide AACSB with three names of Accreditation Council member representatives willing to serve on the appeal panel within thirty (30) days of delivery of the appeal request, from which the GAC Chair or designee must select one person to serve on the

panel. The GAC Chair (or designee) may require the submission of a new list of three Accreditation Council members if it finds that all three of the initial submissions have a demonstrable conflict of interest and therefore should not serve.

**5. Select the third appeal panel member.**

Within twenty-one (21) days of confirmation of their selection, the two members thus chosen shall select a third member willing to serve on the appeal panel from the Accreditation Council or a non-educational AACSB member representative. If any members of the appeal panel subsequently are unwilling to serve, the process is repeated and the timeframe may be extended by agreement of all parties.

**6. Apply accounting accreditation panel requirements.**

For accounting accreditation appeals, Accreditation Council representatives shall include accounting program directors or faculty members from schools possessing accounting accreditation.

**7. Exclude participants in the adverse action.**

The appeal panel shall not include any members of the peer review team, accreditation committees, or governing body who participated in the process leading to the decision under appeal. Appeal panel members should possess knowledge of the respective business or accounting accreditation process which is subject to the appeal.

**8. Schedule the appeal hearing.**

The three appeal panel members shall choose one of its members to serve as chair. The appeal panel chair shall determine the date of the appeal hearing and shall notify all parties at least thirty (30) days in advance of the appeal hearing. The appeal hearing shall be an open proceeding unless the appellant business school or accounting unit requests that it be closed. The appeal hearing date shall be within six (6) months of notification of the adverse decision and will take place at the AACSB International headquarters location.

**9. Provide appeal materials.**

AACSB staff shall provide each panel member and all participating parties with copies of all correspondence, reports, and other materials relating to the decision being appealed, along with a copy of the request for appeal.

**10. Address appeal costs and expenses.**

All costs and expenses incurred by AACSB in providing for the appeal hearing, expenses of the appeal hearing panel, and all other expenses, exclusive of legal fees, if any, in connection with the appeal shall be borne by the appellant business school or accounting unit. This includes the meeting costs and travel costs of the appeal panel, AACSB, and the host business school or accounting unit's staff and representatives at the hearing. A deposit for estimated expenses is required to be submitted by the appellant business school or accounting unit within thirty (30) days of receipt of the appeal request. Additional expenses will be paid by the appellant school or refunds of deposits will be reimbursed immediately following the hearing.

**11. Request a transcript, if applicable.**

Either party or the appeal hearing panel may request a transcript of the hearing. The request for a transcript must be sent to the appeal panel chair at least twenty (20) days before the date of the hearing. Costs of the transcript will be shared equally by the appellant business school or accounting unit and AACSB. Any legal fees incurred by AACSB shall be paid by the corporation.

**12. Conduct the appeal hearing.**

The appeal hearing shall be conducted in accordance with procedures determined by the panel. Representatives of the appellant business school or accounting unit and AACSB shall have the right to appear before the panel, to present evidence, to cross-examine witnesses, to be represented by counsel, and to present oral argument, all within the limitations prescribed by the panel chair. All evidence presented must relate to the facts and circumstances that existed at the time of the original decision. New evidence regarding facts and circumstances for periods after the original decision date is not allowed.

The appeal hearing shall normally proceed in the following order, with clarifying questions permitted at any stage:

- Appellant business school or accounting unit presents its case.
- AACSB presents rebuttal.
- Rebuttal by appellant, if desired.
- Summation by AACSB.
- Summation by appellant business school or accounting unit.

**13. Limit review to facts existing at the time of the decision.**

In reviewing the decision, the appeal hearing panel shall be limited to consideration of facts that existed at the appellant business school or accounting unit prior to and at the time of the decision, not on changes in conditions since the decision or the appellant business school or accounting unit's plans for change. Subject to the professional judgment of the appeal panel, the decision shall be sustained by the appeal hearing panel unless the appellant business school or accounting unit shows by clear and convincing evidence that the decision being appealed is in substantial disregard of material facts in existence at the time of the original decision. For a procedural or process error by AACSB to constitute grounds for reversal, the appellant business school or accounting unit must show that it has been prejudiced by such error.

**14. Reverse or sustain the decision.**

The appeal panel must either reverse or sustain the decision being appealed. If a majority of the appeal panel votes to reverse the decision, the decision is reversed; otherwise, the decision is sustained.

**15. Issue the written decision.**

The appeal panel decision shall be in writing and shall include a statement of the grounds for the decision. The decision shall be submitted to the appellant business school or accounting unit and AACSB within thirty (30) days of the hearing.

**16. Appeal panel decision.**

The decision of the appeal panel shall be final.

**17. Adhere to appeal timelines.**

All parties to the appeal process, including members of the appeal hearing panel, are expected to adhere to the time schedule stated in this policy. All parties should be notified immediately if any extension of time is required, and for good cause the appeal panel may grant reasonable extensions to the appellant or AACSB. Delinquency of more than fifteen (15) days on the part of the business school or accounting unit shall be grounds for the panel to declare the appeal withdrawn.

## Roles and Responsibilities

### **AACSB Staff:**

Provide appeal materials to the appeal panel and participating parties and coordinate the administrative requirements of the appeal process.

### **Institution:**

Submit the request for appeal within thirty (30) days of official notification of the negative decision; clearly state the basis of appeal; participate in the appeal process; and bear appeal costs and expenses as provided in this policy.

### Key Timelines

- Within 30 days of official notification: Request for appeal must be submitted in writing to the AACSB Chief Accreditation Officer.
- Within 30 days of receipt of appeal request: AACSB Global Accreditation Committee Chair or designee provides appellant with three panel nominees.
- Within 30 days of delivery of appeal request: Appellant provides AACSB with three panel nominees.
- Within 21 days of confirmation of first two panel members: The two selected panel members select the third member.
- At least 30 days before hearing: Appeal panel chair notifies all parties of the hearing date.
- Within 6 months of notification of adverse decision: Appeal hearing is held.
- At least 20 days before hearing: Transcript request must be sent to the appeal panel chair, if applicable.
- Within 30 days of hearing: Appeal panel decision is submitted in writing.
- More than 15 days delinquent: Appellant delinquency may be grounds for the panel to declare the appeal withdrawn.

## 6 - Accreditation Documentation Confidentiality and Data Protection

### Purpose

To protect accreditation documentation, accreditation correspondence, and personal data accessed through AACSB accreditation assignments.

### Scope

Applies to AACSB accreditation volunteers, including peer review team members, mentors, accreditation committee members, AACSB staff, and others formally involved in accreditation review processes.

### Policy Statement

All personal data accessible to AACSB and accreditation volunteers must be treated confidentially. Accreditation documentation and correspondence are confidential and may not be released, shared, or modified except by the organization filing the documents, with written permission, or as required by law.

### Procedures

#### 4. **Treat personal data confidentially.**

- AACSB accreditation volunteers may access accreditation reports containing personal data of individuals at the organization.
- Personal data includes any data that could identify a subject, including names, physical addresses, email addresses, and ID numbers.
- All personal data is to be treated confidentially by AACSB and its volunteers.

#### 5. **Protect accreditation documentation.**

- All documentation filed with AACSB by organizations involved in the accreditation process is considered the property of the organization filing the documents.
- AACSB will not release these documents without written permission of the organization or as may be required by law.
- AACSB volunteers cannot modify any document submitted by an organization involved in an accreditation review process; this can only be done by the organization.

#### 6. **Protect accreditation correspondence.**

- AACSB correspondence with an organization relative to accreditation matters is confidential between the organization and AACSB.
- AACSB does not engage in communications with individuals who are not employees of the institution. Any exception requires CAO approval.
- AACSB and its volunteers will not share correspondence outside of those formally involved unless the organization grants permission or as required by law.

#### 7. **Restrict sharing and disposal of documents.**

- Sharing accreditation documents with parties not officially involved in the accreditation process is prohibited unless written permission from the school is obtained.
- Upon completion of the assignment, AACSB accreditation volunteers are required to delete or destroy documentation including personal data or return it to the organization.

## 8. Notify and respond to incidents.

- When AACSB becomes aware of a breach of confidentiality, it shall notify the organization without undue delay, cooperate with the organization, and assist the organization to respond and take suitable further steps.
- Incident notifications - The term "incident" shall be understood to mean in any case:
  - (a) a complaint or a request with respect to the exercise of a data subject's rights;
  - (b) an investigation into or seizure of personal data by government officials, or a specific indication that such an investigation or seizure is imminent;
  - (c) any unauthorized or accidental access, processing, deletion, loss or any form of unlawful processing of personal data;
  - (d) any breach of the security and/or confidentiality of personal data leading to the accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to, the personal data, or any indication of such breach having taken place or about to take place;
  - (e) where, in the opinion of AACSB, implementing an instruction received from the organization would violate data protection laws to which the organization or AACSB is subject.

The notification should contain the following information as then known and shall be updated as additional material information becomes known: nature of the incident; possible categories and approximate number of data subjects concerned; approximate number of personal data records concerned; the likely consequences of the incident; and a summary of the measures taken or proposed to be taken by AACSB to address the incident.

## 9. Acknowledge agreement.

- Signatories acknowledge receipt, reading, and understanding of the policy and agree to comply in all respects with the policy within my Accreditation.

### Roles and Responsibilities

**AACSB Staff:** Maintain confidentiality of accreditation materials, administer access, approve exceptions where required, and coordinate incident notification.

**Peer Review Team (PRT):** Use accreditation documents only for assigned review purposes and delete, destroy, or return materials after assignment completion.

**Institution:** Owns the documents filed with AACSB and may grant written permission for release or sharing when appropriate.

**Committees:** Maintain confidentiality of materials reviewed for accreditation decisions and related committee work.

### Key Timelines

- Upon assignment completion: volunteers delete, destroy, or return documentation containing personal data.
- Without undue delay: AACSB notifies the organization when aware of a breach of confidentiality.

## 7 - Accreditation Complaint

### Purpose

To establish how AACSB receives, reviews, and responds to complaints alleging that an accredited institution is not aligned with AACSB guiding principles, expectations, standards, policies, or procedures.

### Scope

Applies to written third-party complaints, including complaints from students or faculty, and to public disclosures that may indicate potential violations within the programmatic scope of AACSB accreditation.

### Policy Statement

AACSB will receive and review written complaints filed by third parties who claim conduct by a member institution is contrary to AACSB guiding principles and expectations, accreditation standards, or policies and/or procedures. AACSB will not respond to complaints that are not submitted in writing or to anonymous complaints.

### Procedures

#### 1. **Submit the complaint in writing.**

- All formal complaints must be submitted through AACSB's official online complaint form. Submissions via email are not accepted as formal complaints. Questions after reviewing the form and policy may be directed to AACSB for general guidance at [complaints@aacsb.edu](mailto:complaints@aacsb.edu).

#### 2. **Include required complaint information.**

- Identify the complainant and his/her relationship with the institution.
- Identify the specific guiding principle or expectation for accredited schools and/or accreditation standard(s) relevant to the complaint, and describe how the institution does not align with the standard.
- Provide documentation that supports the complaint; if the complainant has pursued the complaint through the institution's channels, provide complete evidence of this process and the outcome.
- Identify the timeframe during which the incident/purported violation occurred.

#### 3. **AACSB acknowledges receipt.**

- AACSB will acknowledge receipt of complaints within 30 days.
- Insofar as possible, confidentiality of individuals reporting suspected violations and those participating in investigations will be maintained. Identities will only be disclosed as necessary to conduct a thorough investigation or comply with law.

#### 4. **AACSB determines whether the complaint satisfies requirements and falls within AACSB purview.**

- The Vice President of Accreditation, in consultation with the Executive Vice President (EVP) & Chief Accreditation Officer (CAO), ascertains whether the complaint satisfies requirements and falls within AACSB purview.
- If the complaint does not satisfy the requirements or does not fall within AACSB purview, the complainant will be notified and the matter will be closed. A copy of the complainant notification may be sent to the institution at the discretion of the CAO.

**5. AACSB determines whether action is warranted.**

- If action is warranted, actions may include, but are not limited to: a letter of concern sent to the institution, notification to AACSB's operating committee or Board of Directors, or a letter of intent to investigate.
- In cases deemed pervasive and serious, the institution's next accreditation visit may be expedited based on guidance from the appropriate accreditation operating committee and/or Board of Directors.

**6. AACSB may request an institutional response.**

- If the CAO determines that the complaint should be sent to the institution for response, AACSB forwards a copy of the complaint and supporting materials to the member institution and requests a written response.

**7. AACSB reviews the institutional response and determines next steps.**

Upon receipt of the institution's response, the Chair and Vice-Chair of the appropriate accreditation committee and/or Board of Directors may be asked to determine whether the institution's response has satisfactorily addressed the complaint and is otherwise satisfied that no violation of the AACSB guiding principles and expectations for accredited schools, accreditation standards, or policies or procedures has occurred.

- If the Chair and Vice Chair of the appropriate accreditation committee and/or Board of Directors believe that the institution has satisfactorily addressed the complaint, the matter will be considered closed. The EVP & Chief Accreditation Officer may, at his or her discretion, decide to share the complaint and any response submitted by the institution with the institution's peer review team at the next regularly scheduled continuous improvement visit;
- If the Chair and Vice-Chair of the appropriate accreditation committee and/or Board of Directors believe the issue significantly jeopardizes the quality of students' educational experiences at the institution, the relevant committee may expedite the institution's next scheduled continuous improvement visit date and inform the peer review team of the issue(s) in dispute.

**8. AACSB notifies the complainant.**

- AACSB will notify the complainant of the results of the review within 30 days of the determination.

Roles and Responsibilities

**AACSB Staff:** Receive, acknowledge, screen, and administer complaint review steps.

**Peer Review Team:** May receive complaint-related information at the next scheduled review or expedited review when determined appropriate.

**Institution:** Respond in writing when AACSB forwards a complaint for response and address substantiated concerns.

**Committees:** May review institutional responses and determine whether concerns are resolved or whether visit timing or other action should change.

Key Timelines

- AACSB acknowledges receipt within 30 days.
- AACSB notifies the complainant of review results within 30 days of determination.
- Expedited visit timing may apply when issues are serious and pervasive.

Related Documents / Links

- AACSB Official Online Complaint Form: <https://aacsb.iotform.com/260695802609060>

## 8 - Accreditation Volunteer Eligibility

### Purpose

To define volunteer eligibility and training requirements for AACSB accreditation volunteers serving as peer review team members, mentors, and committee members.

### Scope

Applies to prospective and current AACSB accreditation volunteers, including deans, associate deans or similar roles, accounting chairs/heads, accounting practitioners, mentors, peer review team members, and committee members.

### Policy Statement

AACSB accreditation volunteers must meet role eligibility requirements and complete required training before deployment. Volunteers who do not complete training by the due date may be removed from assignment and become ineligible for future assignments until training is completed.

### Procedures

#### 1. Apply role requirements.

- Deans, or equivalent, from AACSB-accredited schools are eligible to serve on peer review teams, as mentors, and on committees.<sup>1</sup>
- Associate Deans, or similar positions, from AACSB-accredited schools may be eligible to serve as mentors.<sup>1,2</sup>
- Accounting chairs/heads from AACSB accounting-accredited schools are eligible to serve on peer review teams, as mentors, and on committees.<sup>3</sup>
- Accounting practitioners who are active in accounting business practice and have strong knowledge of AACSB accounting accreditation standards may be nominated to AACSB to serve on accounting peer review teams and accounting accreditation committees.

#### 2. Complete training requirements.

- All first-time mentors and peer review team members must complete training prior to deployment.
- First-time mentors must complete training 90 days upon assignment. The first mentor visit to be completed within one year from assignment.
- First-time peer review team members must complete training at least 90 days prior to the scheduled visit.
- Anytime new accreditation standards are released, all volunteers must complete training on the new standards prior to completing any volunteer assignments under the new standards.

<sup>1</sup> Deans may continue to be assigned to peer review teams for three years after leaving their position. Deans and associate deans may continue to be assigned as mentors for five years after leaving their position. This does not apply to cases in which the dean/associate dean moves to a school that is not AACSB accredited. Exceptions require the approval of AACSB accreditation leadership.

<sup>2</sup> Associate Deans or similar positions, must complete an interest form to be considered, including a letter of endorsement from their dean, and possess the appropriate knowledge of and experience with the accreditation process. Approval from AACSB leadership is required for Associate Deans, or similar positions.

<sup>3</sup> Accounting chairs/heads may continue to be assigned to peer review teams for three years after leaving their position and may continue to be assigned as mentors for five years after leaving their position. This does not apply to cases in which the dean/associate dean moves to a school that is not AACSB accredited. Exceptions require the approval of AACSB accreditation leadership.

## Roles and Responsibilities

**AACSB Staff:** Verify eligibility, administer training, and remove volunteers from assignments when training is not completed.

**Peer Review Team (PRT):** Complete required training before deployment and maintain eligibility.

**Institution:** Support qualified representatives who may serve as AACSB volunteers when appropriate.

## Key Timelines

- First-time mentor training: complete before first mentor visit and within one year of invitation.
- First-time PRT member training: complete at least 90 days prior to the scheduled visit.
- New standards training: complete before any assignment under new standards.

## FAQs / Common Issues

**Can retired deans, associate deans, or accounting chairs/heads continue to serve as AACSB accreditation volunteers?**

Yes, within the continuing eligibility periods stated in this policy. Deans may continue to be assigned to peer review teams for three years after leaving their position. Deans and associate deans may continue to be assigned as mentors for five years after leaving their position. Accounting chairs/heads may continue to be assigned to peer review teams for three years after leaving their position and as mentors for five years after leaving their position. These provisions do not apply if the individual moves to a school that is not AACSB accredited, unless AACSB accreditation leadership approves an exception. Retired individuals are expected to adhere to AACSB's training requirements.

## 9 - Accreditation Volunteer Deployment and Selection

### Purpose

To guide AACSB's deployment and selection of accreditation volunteers for peer review and related accreditation activities.

### Scope

Applies to AACSB accreditation volunteers, schools, AACSB staff, and committees involved in selection, deployment, or approval of peer review team members and alternative visit formats.

### Policy Statement

AACSB deploys volunteers to enhance the volunteer base, develop regional pools, provide mission fit with multiple types of schools, enhance international team composition, and assure quality consistency. Volunteer deployment considers eligibility, experience, mission fit, availability, conflicts of interest, and safety.

### Procedures

#### 1. Deploy volunteers to support AACSB objectives.

- AACSB attempts to enhance the volunteer base, expand overall numbers, develop strong regional pools of volunteers, develop a volunteer base that provides mission fit with multiple types of schools, enhance international team composition, and assure quality consistency.

#### 2. Select peer review team members.

- The school, AACSB staff, and the appropriate committee will agree upon team chairs.
- Additional team members will be selected based upon eligibility, experience, mission fit, and availability.
- Potential conflicts of interest are also considered.
- Suggestions for additional team members are considered but are not guaranteed.

#### 3. Assess health and safety considerations.

- AACSB recognizes that some parts of the world may pose increased risks to an individual's health and safety.
- When deciding whether to deploy accreditation volunteers to certain regions, AACSB consults the Country Security List provided by International SOS (ISOS). This list, which aligns closely with travel advisories issued by the United States, the Netherlands, and Singapore, helps identify regions that may present safety concerns.
- No volunteer is ever required to travel to a part of the world deemed unsafe by the relevant agencies or that the volunteer deems unsafe.
- Since volunteers are issued invitations by AACSB, they can always decline any invitation, and therefore can never be required to travel to parts of the world they deem to be unsafe.

#### 4. Approve alternative visit formats when needed.

- AACSB may allow alternative accreditation visit formats when an on-site visit is not possible. Examples may include a hybrid in-person visit and virtual visit, where some team members are on-site and others are in a virtual setting. Refer to Policy 11 Virtual and Hybrid Visits for additional information.
- Alternative visits must be approved by AACSB accreditation leadership.
- Initial accreditation visits are normally required to have at least one team member physically present at the school.
- If an initial accreditation team cannot be deployed due to safety concerns, it may be necessary to suspend the initial accreditation visit until conditions change.

## 5. Encourage travel insurance for international travel.

- AACSB accreditation volunteers traveling internationally are strongly encouraged to purchase travel insurance through AACSB's travel accident policy coverage.
- Such coverage is reimbursed by the host school.
- The insurance covers medical injury and/or illness when traveling outside the volunteer's home country, as well as emergency medical evacuation and reunion, trip interruption, political evacuation, acts of terrorism, and natural disasters.

### Roles and Responsibilities

**AACSB Staff:** Coordinate volunteer deployment, assess fit and availability, consider conflicts, and consult safety resources.

**Peer Review Team (PRT):** Promptly accept or decline invitations, disclose conflicts, and comply with travel and deployment expectations.

**Institution:** Participate in team chair agreement and understand that suggestions for additional team members are considered but not guaranteed.

**Committees:** Participate in team chair agreement and review or approve team-related matters as applicable.

### Key Timelines

- Before visit scheduling: team chair agreement among school, AACSB staff, and committee.
- Before deployment: assess eligibility, availability, conflicts, and safety conditions.
- Before international travel: volunteers are encouraged to obtain reimbursable travel insurance.

## 10 - Accreditation Volunteer Travel and Reimbursable Expenses

### Purpose

To provide guidance to institutions and accreditation volunteers regarding common expenses incurred by volunteers and reimbursed by host institutions as part of AACSB accreditation activities.

AACSB's Volunteer Travel Policy, located in the [AACSB Governance Manual](#), serves as the governing travel policy for accreditation volunteers. This section provides accreditation-specific procedures and responsibilities for host institutions, mentors, and peer review teams.

### Scope

Applies to accreditation volunteer travel by mentors, peer review team chairs, and peer review team members for AACSB accreditation visits and related accreditation activities.

### Policy Statement

Host institutions are responsible for direct payment or reimbursement of approved accreditation volunteer travel expenses. Travelers seeking reimbursement outside AACSB's standard policy (i.e., ability to fly at a higher-class level than permitted by policy) should request host institution approval in advance.

### Procedures

#### 1. **Submit expense reports.**

- Expense reports are to be submitted to the host institution within three weeks of completion of the trip and should include receipts for all charges.
- Expenses will only be reimbursed for the individual traveling on AACSB business.
- Volunteers failing to receive prompt reimbursement should contact AACSB.

#### 2. **Arrange mentor travel.**

- Normally, the mentor will visit the applicant institution at the beginning of and during the initial accreditation process.
- Additional visits will occur as needed and as agreed upon by both the mentor and the applicant.
- AACSB requires the initial accreditation applicant to work directly with the mentor to arrange travel logistics.
- The initial accreditation applicant is responsible for direct payment or reimbursement of all mentor travel expenses in a timely manner (see "Apply reimbursable expense categories" below).

#### 3. **Arrange peer review team chair pre-visit travel.**

- If agreed upon, deemed to have value, and as schedules permit, the host institution and peer review team chair may schedule an on-site pre-visit.
- The pre-visit may assist the host institution in development of the final Self Evaluation Report or Continuous Improvement Review Report.
- AACSB requires the host institution to work directly with the chair to arrange travel logistics.
- The host institution is responsible for direct payment or reimbursement of chair visit expenses in a timely manner (see "Apply reimbursable expense categories" below).

#### 4. **Arrange peer review team travel.**

- Upon establishment of visit dates, AACSB requires the host institution to work directly with peer review team members to arrange travel logistics.
- The host institution is responsible for direct payment or reimbursement of all peer review team visit expenses in a timely manner (see "Apply reimbursable expense categories" below).

## 5. Apply reimbursable expense categories.

AACSB International considers the following to be reimbursable expenses related to mentor and peer review team travel:

- Transportation costs such as airfare, rail, bus, etc., based on the most commonly traveled means and route consistent with the authorized purpose of the trip.
- Personal automobile mileage at the maximum rate allowed by the U.S. IRS or equivalent.
- Reasonable subsistence expenses such as lodging and meals.
- Parking charges and tolls.
- Other reasonable costs such as international travel insurance, taxi fares, and other ground transportation.
- Lodging reimbursement is normally considered for up to one night prior to the start of business through one night after conclusion of business, depending on the meeting schedule and the traveler's origination and destination city. For example, lodging for a two-day meeting will generally be limited to no more than three nights.
- Rental cars should be used only when other suitable means of transportation are not available or when their use would result in savings.

## 6. Apply air travel guidance.

- Tickets for air travel should be procured as far in advance as possible to obtain the most economical fares.
- Air travel for trips under 10 hours one-way shall be booked at economy fares.
- In recognition of the challenges involved in extended air travel, and for the general expectation to conduct business within a relatively short time following arrival, air travel for trips of 10 hours or longer one-way may be booked in business class. Exceptions to this policy are cited below. Travel time is based on the scheduled departure time from the origin city until the scheduled arrival time in the final destination city ("gate-to-gate"), including layovers.
- The policy does not apply to shorter trips, for example within the 48 contiguous United States and D.C., which shall be booked at economy fares.

The host institution for travel involving a mentor or peer review team is expected to accept this policy as the minimum. Air travel for mentor or peer review team visits may be upgraded beyond this policy if offered and paid for by the institution and agreed to by the peer review team.

### Roles and Responsibilities

**AACSB Staff:** Provide guidance and assist when volunteers do not receive prompt reimbursement.

**Mentor:** Coordinate travel with the host institution, submit receipts and expense reports on time, and seek advance approval for exceptions.

**Peer Review Team (PRT):** Coordinate travel with the host institution, submit receipts and expense reports on time, and seek advance approval for exceptions.

**Institution:** Arrange logistics directly with volunteers and directly pay or reimburse approved travel expenses.

**Committees:** No routine role, except where travel or visit modality issues affect accreditation review processes in a timely manner.

### Key Timelines

- Expense reports: submit within three weeks of trip completion.
- Airfare: procure as far in advance as possible.
- Lodging: normally up to one night before through one night after business concludes.

## 11 - Virtual and Hybrid Visits (Approved June 2026)

### Purpose

To define when AACSB may use a fully virtual or hybrid visit format, to establish the approval framework and protocols for determining visit modality, and to ensure the integrity and quality of accreditation reviews conducted outside of an in-person modality.

### Scope

Applies to AACSB initial accreditation and continuous improvement review visits conducted in fully virtual or hybrid formats, including host schools, peer review teams, and AACSB staff.

### Policy Statement

All AACSB accreditation visits are expected to be conducted in person. AACSB may authorize a virtual or hybrid visit format only when external circumstances, such as extreme weather, natural disasters, geopolitical conflict, travel restrictions, or public health crises, compromise the safety or feasibility of in-person participation. Volunteer safety is the highest priority in all visit modality determinations. AACSB will determine whether it is most appropriate to postpone a visit or proceed in an alternative format.

### Procedures

#### 1. Monitor and Identify Visits Requiring Assessment

AACSB accreditation operations staff review upcoming visit locations on a weekly basis, with focused attention on visits with start dates within 150 days. Reviews may also be initiated on an ad hoc basis following a natural disaster, geopolitical event, or other disruptive circumstance. When a visit is identified as potentially affected, the Disruptive Circumstances Protocol is initiated and tracked through AACSB systems.

#### 2. Determine Visit Modality

AACSB uses a tiered framework to determine the appropriate visit modality. Each tier reflects the degree of disruption and carries distinct approval requirements.

- **Primary Protocol – Fully In-Person:** All peer review team members travel to the school. This is the default and expected format for all accreditation visits. Visits are monitored and re-assessed monthly beginning with 90 days prior to the visit as on-the-ground situations evolve.
- **Secondary Protocol – Hybrid (Two In-Person, One Virtual):** Two peer review team members travel to the school and one member participates virtually. This option is available when not all team members can travel safely due to external conditions. The team chair must be on the ground. If necessary, one of the traveling team members may assume the responsibility for on-the-ground chair duties.
- **Tertiary Protocol – Hybrid (Chair In-Person, Two Virtual):** The peer review team chair travels to the school and two members participate virtually. This option is reserved for schools that are exceptionally well-positioned for success and requires a highly experienced chair committed to the visit.
- **Quaternary Protocol – Fully Virtual:** All peer review team members participate remotely. This is authorized only as a last resort when in-person participation is unsafe or infeasible.

### **3. Apply Additional Approval Criteria for Fully Virtual Initial Accreditation Visits**

Before a fully virtual initial accreditation visit may be authorized, all of the following conditions must be met:

- a. The mentor must have completed at least one in-person visit with the school during the accreditation journey and must support a virtual visit based on their knowledge of the school.
- b. An on-the-ground visit by either the mentor, the PRT chair, or AACSB staff must have taken place within the last three years to fully validate the school's physical and virtual resources are intact. The Chief Accreditation Officer may designate another volunteer who is especially well-qualified for these purposes if needed.
- c. If an on-the-ground visit cannot be conducted to validate the school's physical and virtual resources, AACSB may postpone the accreditation visit for up to two years while the school remains in the accreditation process. At the conclusion of the postponement period, the school may proceed with the virtual or hybrid peer review visit after the required visit to validate the physical and virtual resources can be completed. If the validation visit cannot be completed within the two-year postponement period, the school will be asked to withdraw from the initial accreditation process and may re-enter with an updated iSER within one to three years. If they re-enter after three years, a new Eligibility Application must be submitted.
- d. The peer review team chair must have participated in at least three accreditation visits and preferably chaired at least one.
- e. The peer review team as a whole must support a virtual visit based on their interactions with the school and review of the final Self-Evaluation Report.
- f. The school's accreditation manager must be supportive of a fully virtual visit.
- g. Final approval for a fully virtual visit lies with the Chief Accreditation Officer, who may consult other informed parties as needed.
- h. Schools whose accreditation journey has included multiple revise-and-resubmit IAC committee recommendations or has otherwise had challenging circumstances are generally not eligible for a fully virtual visit and will be rescheduled if in-person participation is not feasible.

### **4. Plan for the Virtual or Hybrid Visit Schedule**

Once a virtual or hybrid modality is confirmed, the following expectations apply to the visit:

- The same breadth of participants included in an in-person visit must be represented, including students, faculty, administrators, and external stakeholders.
- The agenda must account for team member time zones and include meeting times in all relevant time zones.
- Where peer review team members are coming from vastly different time zones, the visit may take place over an extended period of time not to exceed two weeks.
- Breaks of 10 to 15 minutes must be built between consecutive meetings, with sufficient unscheduled time for peer review team deliberation and report writing.
- Cell phone numbers of peer review team members, school leadership, and the accreditation coordinator should be included on the agenda.

### **5. Use and Test Technology**

- A school-supported virtual meeting platform must be used for all official visit meetings, with a clearly communicated backup plan in the event of a technology failure.
- All technology must be tested with each team member in advance, and training provided as needed.

- IT support must be available before and during each virtual session, attending only meetings relevant to their role unless otherwise approved by the peer review team.
- Rooms where multiple participants are gathered must be equipped with adequate audio equipment to ensure all voices are captured clearly.

## 6. Provide Virtual Materials and Facilities Access

- A virtual base room must be created using a privacy-compliant application and populated with key materials such as faculty CVs, assurance of learning data, and other supporting documentation.
- The peer review team must receive access instructions and an orientation to the base room at the time the SER is received by the peer review team.
- A virtual tour of the school's facilities must be arranged and may be pre-recorded and shared in advance of the visit.

## 7. Visit Meeting Expectations

- All participants are expected to be on camera and fully engaged during scheduled meetings, with distractions minimized and cell phones silenced.
- PRT members are expected to be fully focused on the visit.
- Concurrent meetings must be facilitated through separate virtual breakout rooms with links provided on the agenda.
- Meetings may not be recorded in any format, in order to preserve the openness, candidness, and confidentiality of the review process.

### Roles and Responsibilities

**AACSB Operations Staff:** Monitor visit locations beginning at the 160-day mark, initiate the Disruptive Circumstances Protocol when warranted, manage communications, and maintain tracking records throughout the process.

**AACSB Accreditation Manager:** Assess school readiness and support appropriateness of the proposed visit modality; provide approval recommendation for fully virtual visits.

**Chief Accreditation Officer:** Provide final approval for fully virtual initial accreditation visits.

**Committees:** Review accreditation outcomes through normal committee processes.

**Host Institution:** Coordinate technology, agendas, participants, virtual base room, IT support, and all required visit logistics in accordance with this policy.

**Mentor:** Assess school readiness and provide approval recommendation for fully virtual initial accreditation visits based on knowledge of the school's accreditation journey.

**Peer Review Team:** Confirm agreement with the visit modality, participate fully according to applicable protocols, maintain confidentiality, and exercise independent judgment throughout the review.

### Key Timelines

- 150 days before visit: AACSB accreditation operations staff initiate monitoring for visits in areas of potential concern.
- 90 days before visit: formal reassessment conducted; visit modality determination communicated to school and peer review team. Final determination is made 30 days prior to the visit. During this period of

assessment, peer review team members should not make travel arrangements until final determination of visit modality.

- Before the visit: modality confirmed, platform and backup plan established, base room access provided, and technology tested.
- During the visit: engagement, confidentiality, and conduct requirements in effect.
- Accreditation school reports are still due at normally scheduled times (60 days prior to the visit for CIR and five months prior to the visit for initial); early submission is encouraged for virtual visits.

#### Virtual Visit Best Practices

**1. Submit the CIR or SER report early when possible.**

Early submission is encouraged because it gives the peer review team more time to review the report and may enhance the virtual visit experience.

**2. Invite the peer review team chair to conduct a virtual pre-visit.**

A virtual pre-visit may help the chair, team, and school prepare for the virtual or hybrid visit.

**3. Consider adding social engagement.**

The school may consider adding appropriate social time to the agenda, such as a shared meal or virtual social gathering, to support engagement among participants.

**4. Modify the schedule to reduce screen fatigue.**

The school and team may consider spreading the visit over a longer period to minimize long days online, especially when team members are in different time zones.

**5. Assign a lead person for each meeting.**

A designated lead can assist with introductions, directing questions, and keeping time, particularly for large groups.

**6. Offer platform support for participants.**

The school may offer office hours or similar support for faculty or staff who are less familiar with the virtual meeting platform.

**7. Encourage reliable technical setup.**

Participants should be encouraged to use a wired connection when available and keep unnecessary programs closed during the virtual visit.

#### Related Documents / Links

Visit Type	Sample Visit Links
<b>CIR Visits</b>	<a href="#">Sample Virtual CIR 2020 business schedule.</a> <a href="#">Sample Virtual 2020 business and accounting schedule</a>
<b>Initial Visits</b>	<a href="#">Sample initial virtual schedule 2020 standards</a>

## | Part IV — Governance and Decision-Making

### 9. Accreditation Governance Overview

AACSB accreditation governance distinguishes between standards and accreditation. Standards outline the criteria and benchmarks for quality and performance, while accreditation is the formal evaluation process by which institutions or programs are assessed against established standards.

Refer to the [AACSB Global Standard-Setting Framework](#)

#### 9.1 Relationship to the AACSB Governance Manual

AACSB's accreditation governance structure includes the Global Standards Committee (GSC), the Global Accreditation Committee (GAC), and the accreditation operating committees: the Eligibility Review Committee (ERC), Initial Accreditation Committee (IAC), Accounting Accreditation Committee (AAC), and Continuous Improvement Review Committee (CIRC).

The GSC operates as AACSB's standards-setting body within the governance framework. The GSC is responsible for the ongoing stewardship, relevance, and coherence of AACSB's Global Standards for Business Education and the Accounting Accreditation Standards, ensuring alignment with AACSB's mission. The GAC is AACSB's policies, processes, and decision-ratification body for global business and accounting accreditation.

The policies and procedures for the GSC and GAC can be found in the [AACSB Governance Manual](#).

### 10. Accreditation Committees

#### 10.1 Eligibility Review Committee (ERC)

##### Purpose

The Eligibility Review Committee (ERC) oversees the acceptance of eligibility applications. Once accepted by the committee, the school moves to the initial accreditation phase, and the IAC would assume responsibility for guiding the school through the remainder of the initial accreditation process. The ultimate responsibility of the committee is to ensure consistency and equity across application decisions.

##### Structure

ERC consists of up to 15 members appointed by the AACSB Vice Chair-Chair elect (who shall preside as Global Accreditation Committee Chair during the year for which the appointments are made) to include:

- Chair and Vice Chair:
  - The Vice Chair-Chair Elect shall designate an ERC Chair and Vice-Chair from among the ERC members.
  - The chair of the committee should be a dean or former dean and normally will have served as a member of the IAC.
- Committee members:
  - They may be current or former business school administrators of accredited schools. They can be deans or associate deans or in some cases academics with a terminal degree if the level of accreditation experience is substantive.

- Such individuals are academics with administrative experience who have at least five years of AACSB experience, having been deeply involved in leading their school's AACSB accreditation work, preferably with involvement in initial accreditation processes. Administrative experience may include engagement in leading the school's strategic planning, research, teaching and learning, societal impact efforts, etc.
  - Committee member assignments reflect the Accreditation Council and consider geographical area, type of institution, and accreditation experience.
- Term:
    - Committee members may serve a maximum of three, one-year terms, which may run consecutively. To ensure continuity, the Chair and Vice Chair may serve two consecutive one-year terms and must be reappointed to these roles on an annual basis.
    - Upon retirement or other role change, individuals are eligible to serve for three years following retirement or role change. This does not apply to cases in which the dean/associate dean moves to a school that is not AACSB accredited, in which case the individual is no longer eligible to serve on this committee.

#### Operating Guidelines

1. The ERC meets as needed in order to conduct committee business. Meetings may be held in person or by means of video conferencing. Meetings are to be scheduled throughout the year to provide timely feedback to applicant schools.
2. The ERC oversees acceptance or denial of accreditation eligibility applications of institutions that apply to the AACSB accreditation process. If the committee feels more information is needed before a decision can be made, the ERC will request that the eligibility application be revised and resubmitted for a later ERC meeting.
3. Cases are assigned with a view to ensuring that the workload is evenly distributed between each member.
4. The ERC Chair presides over the meetings and is authorized to approve all guests to the meetings. The Vice Chair will chair meetings in the absence of the ERC Chair or where conflicts of interest arise per AACSB policies. As the impartial overseer of the ERC meeting, the Chair does not normally vote except in the case of a tie, in which case the Chair can vote if he/she so chooses.
5. A simple majority of the ERC constitutes a quorum by attendance, by electronic means.
6. Meetings are relatively informal, however, *Robert's Rules of Order* and parliamentary procedure guide formal actions.
7. An AACSB staff member is assigned as staff liaison for the ERC and provides logistical support for development of meeting agendas, meeting planning, and capturing meeting results and follow up.

## 10.2 Initial Accreditation Committee (IAC)

### Purpose

The Initial Accreditation Committee (IAC) oversees the approval of the initial self-evaluation report (iSER), guides institutions in the implementation of the plans and oversees processes for initial business accreditation. The ultimate responsibility of the committee is to ensure consistency of accreditation standards application and equity of recommendations across teams and across programs reviewed.

### Structure

IAC is composed of between 32 and 40 members, half of who serve on each of the IAC's two operating subcommittees (IAC-Y and IAC-Z). The two subcommittees are headed by a single IAC Chair with Vice Chairs appointed to each subcommittee. The subcommittees are responsible for dealing with the accreditation caseload.

Committee member assignments reflect the schools served by the committee and consider geographical area, type of institution, and experience with accreditation. Committee members are appointed by the Vice Chair-Chair elect. Committee members may be current or former business school administrators. A committee member who moves to a non-AACSB accredited institution becomes ineligible to serve on the IAC. The IAC Chair and Vice Chairs are business school administrators from AACSB accredited organizations. The composition of the IAC reflects AACSB's regional representation as well as varied perspectives, backgrounds, and experiences. Committee members may serve a maximum of three, one-year terms, which may run consecutively. Normally, the IAC Chair and Vice Chairs serve two consecutive one-year terms and must be reappointed to these roles on an annual basis.

### Operating Guidelines

1. Each subcommittee of IAC meets as needed in order to conduct committee business. Meetings may be held in person or by means of video conferencing. Meetings are to be appropriately distributed to provide timely feedback to applicant schools so as to facilitate school progress through the accreditation process.
2. Each subcommittee of IAC oversees the iSER development and when completed, approves or denies the iSER.
3. Each subcommittee of IAC oversees the implementation of the iSER and when completed and satisfactory process is demonstrated in alignment with the AACSB accreditation standards, invites the school to apply for initial accreditation.
4. Each subcommittee of IAC considers peer review team recommendations for concurrence or remand, and makes recommendations to the Global Accreditation Committee for initial business accreditation and denial of initial business accreditation. Recommendations are official upon Global Accreditation Committee ratification.
5. Cases are assigned to each respective IAC subcommittee with a view to ensuring that the workload stays evenly divided between each subcommittee, and to facilitate the progression of applicant schools through the accreditation process.
6. Each IAC subcommittee may remand a peer review team recommendation when it considers the recommendation inconsistent either with the information supplied by the applicant school or with other recommendations. The peer review team then reconsiders its recommendation and forwards to the respective IAC subcommittee either the same recommendation with additional supporting information or a changed recommendation. If the peer review team and the respective IAC subcommittee do not reach agreement following a remand, a three-person panel is formed with one member from the peer review team, one member from the respective IAC subcommittee, and one outside member of an accredited organization who chairs the panel. A panel recommendation for initial accreditation or denial of initial accreditation is forwarded to the GAC for ratification; a panel recommendation for

deferral is forwarded to the respective IAC subcommittee that initially reviews the case. The panel's decision holds as the decision of the review process.

7. The IAC Chair presides over the meetings of both IAC subcommittees and is authorized to approve all guests to the meetings. The respective IAC subcommittee Vice Chair will chair meetings in the absence of the IAC Chair or where conflicts of interest arise per AACSB policies. As the impartial overseer of the IAC meeting, the Chair does not normally vote except in the case of a tie, in which case the Chair can vote if he/she so chooses.
8. A quorum is a simple majority of the subcommittee, in person or by electronic means.
9. Meetings are relatively informal, however, *Robert's Rules of Order* and parliamentary procedure guide formal actions.

### 10.3 Continuous Improvement Review Committee (CIRC)

#### Purpose

The Continuous Improvement Review Committee (CIRC) oversees processes for continuation of business accreditation to ensure consistency of accreditation standards application and equity of recommendations across teams and across programs reviewed.

#### Structure

CIRC is composed of a minimum of 12 members and a maximum of 18 members plus a CIRC Chair and CIRC Vice Chair appointed by the Vice Chair-Chair elect (who shall preside as Global Accreditation Committee Chair during the year for which the appointments are made). The CIRC Chair is a business administrator from an AACSB accredited organization. CIRC members may be present and former business administrators from AACSB accredited organizations. The composition of the CIRC reflects AACSB's regional representation as well as varied perspectives, backgrounds, and experiences. Committee members may serve a maximum of three, one-year terms, which may run consecutively. Normally, the CIRC Chair serves two consecutive one-year terms.

#### Operating Guidelines

1. CIRC meetings are held as needed in order to conduct committee business. Meetings may be held in person or by means of video conferencing.
2. CIRC considers peer review team recommendations for concurrence or remand. CIRC then makes recommendations to the Global Accreditation Committee for continuation of business accreditation or revocation of business accreditation. Recommendations are official upon Global Accreditation Committee ratification.
3. CIRC may remand a peer review team recommendation when it considers the recommendation inconsistent with either the information supplied by the peer review team or with other recommendations. The peer review team then reconsiders its recommendation and forwards to the CIRC either the same recommendation with additional supporting information or a changed recommendation. If the peer review team and CIRC do not reach agreement following a remand, a three-person panel is formed with one member from the peer review team, one member from CIRC, and one outside member from an accredited organization who chairs the panel. A panel recommendation for continuation of accreditation or revocation of accreditation is forwarded to the GAC for ratification; a panel recommendation for CIR2 (continuous improvement review process that extends an additional year) or focused review is forwarded to CIRC and holds as the decision of the review process.
4. The CIRC Chair presides over meetings of CIRC and is authorized to approve all guests to the meetings. As the impartial overseer of the CIRC meeting, the Chair does not normally vote except in the case of a tie, in which case the Chair can vote if he/she so chooses.
5. A quorum is a simple majority, in person or by electronic means.
6. Meetings are relatively informal, however, Robert's Rules of Order and parliamentary procedure guide formal actions.

## 10.4 Accounting Accreditation Committee (AAC)

### Purpose

The Accounting Accreditation Committee (AAC) oversees initial accreditation and continuous improvement review processes to ensure consistency of accreditation standards application and equity of recommendations across teams and across programs reviewed.

### Structure

AAC is composed of a minimum of 10 members and a maximum of 20 members, plus an AAC Chair and AAC Vice Chair appointed by the Vice Chair-Chair elect (who shall preside as Global Accreditation Committee Chair during the year for which the appointments are made).

The AAC Chair is normally a dean (or chief officer) or accounting school director or unit head with a background in accounting from a school holding AACSB supplemental accounting accreditation. Normally, AAC members are representatives of organizations with supplemental accounting accreditation. The majority are current or previous administrators of accounting programs; other members include deans (or chief officers) and practitioners of accounting organizations. The composition of the AAC reflects AACSB's regional representation as well as varied perspectives, backgrounds, and experiences. Committee members may serve a maximum of three, one-year terms, which may run consecutively. Normally, the AAC Chair serves two consecutive one-year terms.

### Operating Guidelines

1. AAC meetings are held as needed in order to conduct committee business. Meetings may be held in person or by means of video conferencing.
2. AAC oversees the acceptance of eligibility applications and approves initial self-evaluation reports. The committee considers peer review team recommendations for concurrence or remand and makes recommendations to the GAC for initial accounting accreditation, denial of initial accounting accreditation, continuation of accounting accreditation, and revocation of accounting accreditation. Recommendations are official upon GAC ratification.
3. AAC may remand a peer review team recommendation when it considers the recommendation inconsistent with either the information supplied by the peer review team or with other recommendations. The peer review team then reconsiders its recommendation and forwards to AAC either the same recommendation or a changed recommendation with additional supporting information. If the peer review team and AAC do not reach agreement following a remand, a three-person panel is formed with one member from the peer review team, one member from AAC, and one outside member from an accredited organization who chairs the panel. A panel recommendation for initial accounting accreditation, denial of initial accounting accreditation, continuation of accounting accreditation or revocation of accounting accreditation is forwarded to the GAC for ratification; a panel recommendation for a deferral, CIR2, or focused review is forwarded to AAC and holds as the decision of the review process.
4. The AAC Chair presides over meetings of AAC and is authorized to approve all guests to the meetings. As the impartial overseer of the AAC meeting, the Chair does not normally vote except in the case of a tie, in which case the Chair can vote if they so choose.
5. A quorum is a simple majority, in person or by electronic means.
6. Meetings are relatively informal; however, Robert's Rules of Order and parliamentary procedure guide formal actions.

## Part V — Definitions and Resources

### 11. Key Definitions

Term	Definition
AAC	Accounting Accreditation Committee.
AACSB Accreditation	Recognition that a school, accounting academic unit, or approved accredited entity has completed the applicable AACSB peer review process and has been found to align with AACSB accreditation standards.
Accreditation Committee	AACSB committee involved in eligibility, initial accreditation, continuous improvement review, accounting accreditation, or related accreditation oversight.
Accreditation Mentor	AACSB accreditation volunteer assigned during the initial accreditation process to provide advisory and developmental guidance to a school or accounting academic unit.
Accreditation Volunteer	Individual serving AACSB in an accreditation capacity, including mentors, peer review team members, committee members, and appeal panel members.
Accredited Entity	Institution or approved academic unit to which AACSB accreditation applies.
Accounting Accreditation	Supplemental AACSB accreditation for accounting academic units or accounting programs.
APPH	AACSB Accreditation Policies and Procedures Handbook.
BSQ	Business School Questionnaire.
CAO	Chief Accreditation Officer.
CIR	Continuous Improvement Review.
CIR Application	Application submitted in advance of a Continuous Improvement Review to initiate planning for the review.
CIR Report	Report submitted before a Continuous Improvement Review visit.
CIR2	Continuous Improvement Review 2; an additional review period following a CIR when further action is needed before accreditation can be extended.
CIRC	Continuous Improvement Review Committee.
Committee Decision Letter	Written communication from an AACSB accreditation committee or decision body stating the outcome of a review and any required next steps.
Comparable Peers	Schools selected to provide a relevant comparison context for accreditation review.
Competitive Group	Schools identified as sufficiently competitive that conflict-of-interest considerations may exclude their personnel from the review process.
Conflict of Interest	Actual, potential, or perceived circumstance that may affect impartiality or confidence in AACSB accreditation work.
Deferral	One-year period following an initial accreditation visit during which the school or unit addresses specific issues before a deferral review.
EA	Eligibility Application, the entry point into the AACSB accreditation process.
ERC	Eligibility Review Committee.
Focused Review	Continuing review process following CIR2 when additional time is needed to address outstanding issues.
FR1	Focused Review 1.
FR2	Focused Review 2.
GAC	Global Accreditation Committee.
GSC	Global Standards Committee.
Hybrid Visit	Accreditation visit in which at least one peer review team member is on site and other team members participate virtually.
IAC	Initial Accreditation Committee.
Initial Accreditation	Process for schools or accounting academic units seeking AACSB accreditation for the first time.
iSER	Initial Self-Evaluation Report.

myAccreditation	AACSB's accreditation system for applications, reports, dashboards, resources, and submissions.
Peer Review Team / PRT	Team of AACSB accreditation volunteers assigned to conduct accreditation review activities and make an accreditation recommendation.
Pre-Visit Analysis	Communication prepared by the peer review team before a visit identifying issues, concerns, focus areas, and information requests.
Program Exclusion	Approval to exclude a degree program from the programmatic scope of AACSB accreditation.
Programmatic Scope	Degree programs, locations, delivery arrangements, and related activities included within AACSB accreditation review.
Progress Report	Report submitted during the initial accreditation process to document progress toward alignment with AACSB standards.
Ratification	Final approval of an accreditation recommendation by the authorized AACSB decision body.
Remand	Process in which an accreditation committee returns a recommendation for additional information, clarification, or reconsideration.
Revocation	Removal of AACSB accredited status following applicable review and decision processes.
Self-Evaluation Report / SER	Report prepared for an accreditation visit describing alignment with AACSB standards.
Substantive Change	Change that may affect mission, strategic direction, programs, participants, resources, educational quality, or alignment with AACSB standards.
Unit of Accreditation	Institution or approved academic unit that is the subject of AACSB accreditation review and status.
Virtual Visit	Accreditation visit conducted fully online.
Withdrawal	Exit from an AACSB accreditation process, either voluntarily or when requested by an accreditation committee.

## | Part VI — Maintenance and Appendices

### 12. Revision and Maintenance

#### 12.1 Ownership

AACSB Accreditation staff is responsible for maintaining the APPH and coordinating updates.

#### 12.2 Review Cycle

The APPH should be reviewed at least annually and whenever standards, governance, accreditation systems, committee procedures, or material accreditation processes change.

### Appendix A – Standards Governance

- [Global Standards Framework](#)
- **Global Standards Committee** (in the [AACSB Governance Manual](#))
- **Global Accreditation Committee** (in the [AACSB Governance Manual](#))

### Appendix B – Accreditation Resources

- [Global Standards for Business Education™ \(Global Standards\)](#)
- [Accounting Accreditation Standards](#)
- [Global Standards for Business Education™ Interpretive Guidance](#)