

Proposed 2026 AACSB Accounting Accreditation Standards Summary of Key Changes

Standard	Summary of Changes Made Based on Input from AACSB Members, Standards Task Force, Policy Committees, and Board of Directors
General	<ul style="list-style-type: none"> Standards reorganized into three chapters aligned with Business Standards: (1) Strategic Management & Innovation, (2) Accounting Learner Success, and (3) Pathways to Impact. Added a brief rationale and background summary following each standard.
Preamble	<ul style="list-style-type: none"> Expanded the framing in the Preamble to emphasize accounting as a learned profession with a societal role and public-interest responsibility.
Standard A1 (Strategic Planning)	<ul style="list-style-type: none"> Enhanced clarity related to mission distinctiveness, key performance indicators, risk management, and alignment with business school strategic planning.
Standard A2 (Financial Resources)	<ul style="list-style-type: none"> Added emphasis on sustaining digital infrastructure and ensuring adequate learner and faculty support services.
Standard A3 (Faculty Resources)	<ul style="list-style-type: none"> Updated faculty qualification expectations, including greater emphasis on maintaining professional certifications.
Standard A4 (Curriculum and AoL)	<ul style="list-style-type: none"> Strengthened language related to competency-based curricula and mapping across degree levels. Clarified that when accounting degree programs support preparation for professional certification or licensure, the accounting academic unit should document how competency goals align with expectations of relevant jurisdictions, regulatory bodies, and professional standards. Clarified the relationship between the accounting unit's assurance of learning and the assurance of learning of the larger accredited business unit, emphasizing that the accounting unit must demonstrate discipline-specific competency goals and direct assessments but is not required to create a separate or parallel assurance of learning system. Placed greater emphasis on meaningful stakeholder input into curriculum management.

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Standard A5 (Digital Agility)	<ul style="list-style-type: none"> Updated standard to include expectations related to the integration of relevant technologies and ethical use.
Standard A6 (Impact of Accounting Scholarship)	<ul style="list-style-type: none"> Expanded the definition of impact, including applied and pedagogical research.
Standard A7 (Academic and Professional Engagement)	<ul style="list-style-type: none"> Enhanced emphasis on faculty currency, learner engagement with the profession, and experiential learning.