



Summary of Key Changes Between 2018 and 2026 Accounting Standards

The table below reflects material changes between AACSB's 2018 and 2026 Accounting Accreditation Standards.

Standard	Summary of Key Changes
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"> Clarified the supplemental nature of accounting accreditation relative to business accreditation; reinforced reliance on business reports and documentation; improved narrative coherence and reduced duplicative explanations. 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"> Edited language to emphasize alignment with business school financial frameworks rather than requiring unit-level budget ownership. Added emphasis on sustaining digital infrastructure and ensuring adequate learner and faculty support services.
Standard A3 (Accounting Faculty Resources)	<ul style="list-style-type: none"> Added language clarifying that faculty workload expectations and engagement models should reflect an appropriate balance between academic rigor and professional practice, consistent with the unit's mission and degree portfolio. Modified language on faculty qualifications, 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.

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	<ul style="list-style-type: none"> Placed greater emphasis on meaningful stakeholder input into curriculum management. Strengthened language that accounting assurance of learning extends, but does not duplicate, the school's Business Standard 5 AoL framework.
Standard A5 (Digital Agility)	<ul style="list-style-type: none"> Updated 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.