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2018 STANDARDS FOR ACCOUNTING ACCREDITATION

ENGAGEMENT • INNOVATION • IMPACT

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Members

Urton Anderson, Director and EY Professor of Accounting, University of Kentucky

Lisa M. Beaudoin, Director of Educational Partnerships, Institute of Management Accountants (IMA)

Bruce Behn, Associate Dean for Graduate & Executive Education, Deloitte LLP Professor, The University of Tennessee

Cindy Cruz, Idea2Innovation Senior Manager, PwC

Anthony Devine, Senior Academic Accreditation Lead, Northumbria University

Ellen Glazerman, Americas Director, University Relations and Executive Director, Ernst & Young Foundation, EY

Tracey Golden, Partner, Americas Risk Leader, Deloitte

Brentni Henderson, Associate Director, National Association of Boards of Accountancy

Mark Higgins, The Edward Jones Dean and Professor of Accounting, Saint Louis University

Carlos Edward Johnson, Past Chair, National Association of State Boards of Accountancy

Ray Johnson, Professor Emeritus, Business Administration, Portland State University

George Krull, Partner (retired), Grant Thornton LLP

Sharon Lassar, Director and John J. Gilbert Endowed Professor, University of Denver

Raef A. Lawson, Professor in Residence and Vice President, Research & Policy, Institute of Management Accountants

Brian L. McGuire, Associate Dean, Professor of Accounting, University of Southern Indiana

D. Scott Showalter, Professor of Practice, North Carolina State University

Mary S. Stone, Hugh Culverhouse Endowed Chair, The University of Alabama

Jan R. Williams, Dean and Professor Emeritus, University of Tennessee

AACSB Staff

Thomas Robinson, President and Chief Executive Officer, 2015–2020

Stephanie Bryant, Executive Vice President and Global Chief Accreditation Officer

Maria Baltar, Assistant Vice President of Accreditation Operations and Implementation

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PREAMBLE

Introduction to AACSB Accreditation

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

AACSB's mission is to foster engagement, accelerate innovation, and amplify impact in business education. This mission is aligned with AACSB accreditation standards for business schools and accounting academic units. AACSB strives to continuously improve engagement among business, faculty, institutions, and learners so that business education is aligned with business practice. To fulfill this goal, AACSB will encourage and accelerate innovation to continuously improve business education. As a result, business education will have a positive impact on business and society—and AACSB will amplify that impact. In achieving its mission and vision, AACSB will emphasize and model the following values: quality, diversity and inclusion, a global mindset, ethics, social responsibility, and community.

Founded in 1916, AACSB is a nonprofit association of business schools, accounting programs, corporations, and other organizations devoted to the promotion and improvement of higher education in business and accounting. In 1919, AACSB established its first standards for degree programs in business administration. The association adopted additional standards for undergraduate and graduate degree programs in accountancy in 1980 to address the special needs of the accounting profession. The accreditation standards and processes are updated annually by the Accounting Accreditation Policy Committee (AAPC) and the AACSB Board of Directors.

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

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

Copies of this publication are available at www.aacsb.edu/accreditation. Permission to replicate any portion of the standards must be obtained in writing from AACSB's chief accreditation officer.

¹ See <https://www.aspa-usa.org/>

Philosophy of AACSB Accreditation

AACSB accounting accreditation is supplemental to AACSB's business accreditation process. The standards for AACSB accounting accreditation build on the business standards and reports and follow a similar structure as the business standards. The accounting report and documentation do not duplicate information included in the business report; rather, the business report and documentation are the foundation to which the accounting report and documentation are added.

To the maximum extent possible, documentation for the business school accreditation review related to each of the business standards includes information about the accounting academic unit and does not require separate or duplicated documentation for an accounting accreditation review. The accounting report supplements the business report and focuses on areas and aspects that are unique to the accounting unit. Supplemental documentation is provided if the business school documentation does not provide sufficient detail about the accounting academic unit to allow an appropriate assessment by the accounting peer review team or if there is a unique policy, procedure, expected outcome, or strategy not addressed in the business documentation. The accounting report, documentation, and peer review process focus primarily on the accounting accreditation standards. Elements in the accounting unit that are related to the business standards rely on documentation contained in the business report. Issues related to the accredited entity and programmatic scope are also with reference to the AACSB business accreditation standards, as listed below.

- Standard 1: Strategic Planning
- Standard 2: Physical, Virtual, and Financial Resources
- Standard 3: Faculty and Professional Staff Resources
- Standard 4: Curriculum
- Standard 5: Assurance of Learning
- Standard 6: Learner Progression
- Standard 7: Teaching Effectiveness and Impact
- Standard 8: Impact of Scholarship
- Standard 9: Engagement and Societal Impact

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

AACSB remains deeply committed to diversity and inclusion in collegiate business and accounting education. These values of diversity and inclusion foster the exploration of differences in a safe and supportive environment, where community members move beyond tolerance of differences to seeking and celebrating the rich dimensions of diversity and the contributions these differences make to innovative, engaged, and impactful business experiences. When business schools and accounting academic units unlock access, reduce barriers, and intentionally create strategies to engage disadvantaged or underrepresented populations, they create an environment of success and enhance excellence.

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

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

The primary relationship in the accreditation process is among AACSB, an institution, its business school, and the accounting academic unit under review. Although many individuals and groups have a stake in the AACSB accreditation process, the association implements that process through a series of peer reviews of the business school and accounting academic unit. This approach provides a common reference point for quality and performance in business and accounting education for all AACSB members.

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

In choosing to participate in the AACSB accreditation process, business school deans and directors, accounting academic unit leaders, and other school and institutional administrators are expected to adhere to AACSB's 10 Guiding Principles contained within the business standards, which include submitting data in a timely manner and assuring that all data and information provided in the accreditation review process are accurate to the best of their knowledge.

Advancing the Practice of Accounting as a Learned Profession

Across the globe, a common characteristic of economies that flourish is the presence of reliable accounting information. A necessary condition for the ready availability of reliable accounting information is a vibrant and robust accounting profession, broadly defined. The term "profession" is anchored in the notion of a commitment to provide a broad common benefit to society at large. As described in the seminal work of the 2012 Pathways Commission,² a profession operates under the terms of a social contract whereby the profession is granted a degree of latitude in the management of its affairs in exchange for a commitment to serve this broad public interest.

² Bruce K. Behn et al., "The Pathways Commission on Accounting Higher Education: Charting a National Strategy for the Next Generation of Accountants," *Issues in Accounting Education* 27, no. 3, July 2012.

The accounting profession's social contract encompasses a set of promises and commitments centering on the preparation and dissemination of reliable accounting information. The role of the professional accountant, then, centers around serving as trusted business advisors across a wide range of organizations in the public, private, nonprofit, and governmental sector.

Accounting professionals play an increasingly critical role in the collection, analysis, recording, reporting, interpretation, and verification of financial and non-financial information. Their work supports a broad array of global economic activity and supplies global capital markets with reliable and timely information. As the industry evolves, AACSB recognizes that the quality of accounting education has never been more important. Colleges must prepare accounting graduates to assume critical responsibilities, serve the public interest, support efficient capital markets, and promote effective managerial decision making. The association views its role in identifying and recognizing high-quality accounting education as an essential way to support and enhance accountancy's status as one of the learned professions.³

Although accountancy offers graduates many career paths from which to choose, the profession as a whole shares common attributes with other learned professions such as law and medicine. These attributes include advanced, specialized higher education requirements for new accountants; a code of professional conduct and personal integrity; the expectation of continuing education to ensure accountants keep their skills relevant and current; the need for ever stronger partnerships between accounting professionals and the academic community to support education, research, and collaboration; certification and licensure regulations, laws, and policies; and the expectation that educational programs in accounting maintain ongoing quality assurance and accreditation processes.

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

³ AACSB views the accounting profession broadly and does not limit its definition of the practice to designations such as a Certified Public Accountant, Chartered Accountant, etc.

Strategic Management and Innovation for Accounting Academic Units

This section of the standards, which focuses on strategic management, is based on the principle that a quality accounting academic unit has a clear and focused mission, acts on that mission, develops strategies for mission achievement, and translates the mission into expected outcomes. It addresses three critical and related components: mission and strategy, scholarship and intellectual contributions, and financial strategies.

AACSB believes that a wide range of missions are consistent with high quality, positive impact, and innovation. An accounting academic unit is most successful when it is clear about its priorities and when its mission, strategies, and expected outcomes are aligned and implemented across its activities. Under these conditions, the mission, strategies, and expected outcomes provide a context for an AACSB accounting accreditation review. That is, in applying the standards, the quality and success of a school is assessed in relation to its mission, strategies, and expected outcomes.

In this section, three criteria related to an accounting academic unit's mission are of critical importance. First, the mission must be appropriate, descriptive, and transparent to constituents. Second, the mission must provide the unit with an overall direction for making decisions. Finally, the accounting unit's strategies and expected outcomes must align with its mission. The accreditation process seeks to take a holistic look at the accounting academic unit by reflecting on its many activities, actions, participants, strategies, resources, outcomes, innovations, and subsequent impact in the context of the specific culture, attitude, and philosophy of the unit and its larger institution, as appropriate. A complete and accurate understanding of the context and environmental setting for the accounting academic unit is paramount in the accreditation peer review team's ability to form a holistic view.

The standards in this section reflect the dynamic environment of accounting academic units and business schools. These standards insist on the periodic, systematic review and possible revision of the unit's mission and strategies, as well as on the engagement of appropriate stakeholders in developing and revising the mission, strategies, and expected outcomes. Quality accounting academic units will have legacies of achievement, improvement, and impact. They implement forward-looking strategies to achieve future success, sustain their missions, and make an impact in the future.

Scholarship that fosters innovation and directly impacts theory, practice, setting of public policy, and teaching of accounting is a cornerstone of a quality accounting academic unit. A broad range of scholarly activities ensures intellectual vibrancy across and among faculty members and learners; such activities contribute to the currency and relevancy of the unit's educational programs and directly foster innovation in accounting practice and education. Intellectual contributions that arise from these scholarly activities ensure that the accounting academic unit contributes to and is an integral part of an academic community of scholars within an institution and across the broader academic community of institutions in higher education. Outcomes of intellectual contributions are indicated by their impact or influence on the theory, practice, setting of public policy and teaching

of accounting and business, rather than just by the number of articles published or documents produced. Schools make their expectations regarding the impact of intellectual contributions clear and publicly transparent.

Similar to an accounting academic unit's intellectual contributions, its sound financial strategies and resources are essential for operational sustainability, improvement, and innovation. Sustaining quality accounting education and impactful research requires careful financial planning and an effective financial model.

Standard A1: The accounting academic unit articulates a clear and distinctive mission that is aligned with the business school and institution. The accounting academic unit has developed the expected outcomes this mission implies, and the strategies it will employ to achieve these outcomes. The unit has a history of achievement and continuous improvement and specifies future strategic priorities. [ACCOUNTING ACADEMIC UNIT MISSION, IMPACT, AND INNOVATION—RELATED BUSINESS STANDARD 1]

Definitions

- The accounting academic unit is defined as the collection of degree programs in accounting offered by a business school unit irrespective of administrative structure.
- Mission is a single statement or set of statements serving as a guide for the unit and its stakeholders. These statements capture the unit's core purposes, express its aspirations, and describe its distinguishing features. In addition, the relationship of the accounting academic unit to the institutional entity and/or business school is reflected in the mission.
- Expected outcomes are conveyed via broad or high-level statements describing impacts the unit expects to achieve in the accounting, business, and academic communities it serves as it pursues its mission through educational activities, scholarship, and other endeavors. Expected outcomes translate the mission into overarching goals against which the accounting academic unit evaluates its success.
- Strategies are overarching statements of direction derived from the strategic management processes of the school. Strategies describe how the accounting academic unit intends to achieve its mission and expected outcomes.

Basis for Judgment

- The business school mission, strategies, and expected outcomes serve as the foundation on which the accounting unit's mission, strategies, and expected outcomes are built. The mission, strategies, and expected outcomes of the accounting unit are aligned with the business school.

- The unit's mission, strategies, and expected outcomes clearly articulate the unit's engagement, innovation, and impact priorities.
- The accounting academic unit's mission guides decision making and identifies distinguishing characteristics, attributes, focus areas, and priorities that indicate how the unit positions itself among the international community of accounting units. Distinctiveness does not imply that the unit must somehow be different from all other AACSB-accredited accounting academic units. Rather, through its mission, strategies, and expected outcomes, the unit clearly articulates those attributes that describe the unit to its various constituencies and across the global community of accounting programs.
- The unit's mission, strategies, and expected outcomes are mutually consistent and reflect a realistic assessment of the changing environment of accounting programs. The alignment of a unit's mission and strategies with the expected outcomes signal that it is highly likely that the unit can achieve those outcomes. In the dynamic environment of higher education and accounting education, innovation and change are the norm rather than the exception.
- The unit's mission, strategies, and expected outcomes clearly define the unit's focus on educational activities, including the range of degree and non-degree programs offered and the learners, organizations, and communities those programs serve. The unit aligns its teaching and learning models with its mission, strategies, and expected outcomes.
- The unit's mission, strategies, and expected outcomes clearly define the unit's focus on quality intellectual contributions that advance the knowledge, practice, public policy, and teaching and pedagogy of accounting and business.
- The mission, strategies, and expected outcomes are appropriate to accounting education and consonant with the mission of any institution and business school of which the accounting academic unit is a part. Accordingly, the unit's mission, strategies, and expected outcomes address the level of education the unit is targeting; the positive and significant impact the unit makes on the accounting profession, business, and society; the stakeholders to whom the unit is accountable; and the ways in which the unit advances accounting education.
- The unit periodically reviews and revises the mission, strategies, and expected outcomes as appropriate and engages key stakeholders in the process.
- The unit's mission and expected outcomes are transparent to all stakeholders.
- The unit systematically evaluates and documents its progress toward mission fulfillment. Past examples of continuous improvement, engagement, innovation, and impact are consistent with the mission, strategies, and expected outcomes intended to support mission fulfillment.
- The unit's planned future actions for continuous improvement, its rationale for such actions, and its identification of potential areas of innovation are consistent with and demonstrate support for its mission, strategies, and expected outcomes. The unit has clearly defined its future strategies to maintain its resource needs, assign responsibilities to appropriate parties, and set time frames for the implementation of actions that support the mission. The school also has clearly defined how these actions promise to impact expected outcomes.
- If the accounting academic unit's mission, strategies, and expected outcomes include the preparation of graduates of any accounting degree program for professional certification examinations and/or license to practice in accordance with professional organizations

that offer such certifications and/or with state, provincial, or national regulations or laws, these accounting graduates must demonstrate success on such certification exams at or above state, provincial, or national norms and among peer institutions.

Suggested Documentation

- Describe how the accounting unit mission, strategies, and expected outcomes are built on and aligned with those of the business school.
- Describe how the unit's mission, strategies, and expected outcomes are linked to the unit's engagement, innovation, and impact priorities.
- Describe the mission, strategies, and expected outcomes, including how the mission is encapsulated in supporting statements (e.g., mission statement, vision statement, values, strategic plan) and how these statements are aligned.
- Describe how the mission influences decision making in the accounting academic unit, connects the actions of participants, and provides a common basis for achieving the mission and expected outcomes.
- Describe the appropriateness of the mission for the unit's constituencies including learners, employers, and other stakeholders, and discuss how the mission positively contributes to society, accounting and management education, and the success of graduates.
- Describe how the mission, strategies, and expected outcomes clearly articulate the unit's engagement, innovation, and impact priorities.
- Describe how teaching and learning models in degree programs are aligned and consistent with the mission, strategies, and expected outcomes of the unit.
- Describe processes for creating and revising the mission; developing strategies; determining expected outcomes; and establishing how the mission, strategies, and outcomes relate to each other.
- If applicable, summarize accounting graduates' performance on professional certification/licensure examinations, and compare those results with those from peer institutions and against national norms.
- Summarize and document key continuous improvement successes and engagement, innovation, and impact achievements since the last AACSB accreditation review or for at least the past six years.
- Describe how past achievements are aligned with the mission, strategies, and expected outcomes of the unit.
- Identify future plans for continuous improvement and potential opportunities for engagement, innovation, and impact; indicate how these plans are linked to the mission, strategies, and expected outcomes; and outline the resources, responsible parties, and time frame needed to implement these actions.
- Identify past and future experiments and/or entrepreneurial actions the accounting academic unit has pursued. For past efforts, identify outcomes the unit has achieved and provide assessments of the success to date.

Standard A2: The accounting academic unit produces high-quality intellectual contributions that are consistent with its mission, expected outcomes, and strategies and that impact the theory, practice, and teaching of accounting, business, and management. [ACCOUNTING INTELLECTUAL CONTRIBUTIONS IMPACT AND ALIGNMENT WITH MISSION—RELATED BUSINESS STANDARD 8]

Definitions

- Intellectual contributions are original works intended to advance the theory, practice, and/or teaching of accounting, business, and management. They are scholarly in the sense that they are based on generally accepted research principles and disseminated to appropriate audiences. Intellectual contributions are a foundation for innovation. Intellectual contributions normally are validated by peers and communicated to appropriate audiences. Validation of the quality of intellectual contributions includes the traditional academic or professional pre-publication peer review, but may encompass other forms of validation, such as online post-publication peer reviews, ratings, surveys of users, etc. Intellectual contributions may fall into any of the following categories:
 - *Basic or Discovery Scholarship* is directed toward increasing the knowledge base and the development of theory.
 - *Applied or Integrative/Application Scholarship* draws from basic research and uses accumulated theories, knowledge, methods, and techniques to solve real-world problems and/or issues associated with practice.
 - *Teaching and Learning Scholarship* explores the theory and methods of teaching and advances new understandings, insights, content, and methods that impact learning behavior.
- Impact of intellectual contributions relates to the advancement of theory, practice, professional standards, public policy, and/or teaching of accounting and business, as a result of intellectual contributions. Impact is concerned with the difference made or innovations fostered by intellectual contributions—i.e., what has been changed, influenced, accomplished, or improved.

Basis for Judgment

- The accounting unit documentation of the number and type of intellectual contributions is contained within the business report, specifically summarized in Table 8-1, Part A.
- The accounting academic unit has produced intellectual contributions that have had an impact on the theory, practice, professional standards, public policy, and/or teaching of accounting and business, in ways that are consistent with the mission, strategies, and expected outcomes of the unit.
- The accounting academic unit expresses expectations regarding the impact of intellectual contributions in the mission and strategies in ways that are transparent to the public.

- The accounting academic unit applies relevant metrics to assess the extent to which expected impacts from intellectual contributions have been achieved and are aligned with the unit's mission and strategies.
- The accounting academic unit maintains a current portfolio of high-quality intellectual contributions that could impact theory, practice, professional standards, public policy, and/or teaching of accounting or business. The portfolio of intellectual contributions includes contributions from a substantial cross-section of faculty in the accounting academic unit. All accounting units are expected to have some high-quality peer-reviewed journal articles in their portfolio of intellectual contributions. The intellectual contribution priorities of the unit must be evident in the overall portfolio of intellectual contribution outcomes and their impact.
- Impact of intellectual contributions may be assessed by the degree to which they influence improvements or changes in theory, practice, professional standards, public policy, and/or teaching of accounting and business.
- The unit supports the depth and breadth of faculty participation in scholarship leading to high-quality intellectual contributions that could impact theory, practice, professional standards, public policy, and/or teaching in the future. If outcomes rely heavily on the intellectual contributions of faculty members who have primary faculty appointments with other institutions, the unit must provide documentation of how its relationship with the individual faculty members and other institutions contributes to the success, mission, and intellectual contributions of the unit.
- Intellectual contribution expectations and outcomes are clearly linked to the mission, strategies, and expected outcomes of the academic unit and reflect the degree program portfolio delivered by the unit. For example, the intellectual contributions portfolio for an accounting academic unit whose mission is strongly focused on preparing learners for careers in practice might place priority on applied or practice-related work, including publication in outlets that rely on an editorial review process. Conversely, the portfolio for an accounting academic unit with a significant focus on doctoral education and basic research reflects the level of scholarship expected of a research-focused program.
- The accounting academic unit documents intellectual contributions that demonstrate high quality and impact, as well as alignment with its mission, strategies, and expected outcomes. In documenting quality, the unit produces evidence of high-quality intellectual contributions within the most recent six-year AACSB accreditation review period. In documenting impact, however, the unit may produce evidence from intellectual contributions produced prior to the most recent six-year AACSB accreditation review period, because the review process recognizes that impact and change often occur over time.

Suggested Documentation

- Documentation of accounting unit intellectual contributions is provided in Table 8-1, Part A of the business report. In addition to this documentation, provide a narrative in Table A2-1 specifically related to the accounting unit's intellectual contributions for Parts B, C, and D. Part B provides a qualitative description of how the portfolio of intellectual contributions aligns with the mission, strategies, and expected outcomes of the unit. Part C provides evidence demonstrating the quality of the portfolio of intellectual contributions. Part D provides evidence that the accounting unit's intellectual contributions have had an impact on the theory, practice, public policy, and/or teaching of accounting and business.

- As an accounting academic unit documents its portfolio of intellectual contribution outcomes, the key is to provide the peer review team with the means to make an initial assessment of the portfolio's alignment with the mission and draw broader conclusions about its impact on theory, teaching, practice, and public policy. The spirit and intent of this standard applies both to intellectual contributions grounded solely in accounting and related areas and to interdisciplinary contributions. Interdisciplinary intellectual contributions will be judged in the same context as contributions based solely in accounting and are in no way discounted in the context of this standard; however, interdisciplinary outcomes should be aligned with the mission, strategies, and expected outcomes of the accounting academic unit.
- Provide a summary of impact indicators resulting from the intellectual contributions produced by the faculty of the accounting academic unit.
- Indicate how the accounting academic unit incorporates indicators of impact into appropriate measurement systems and links those indicators to continuous improvement strategies.
- Provide a brief summary/analysis of how the portfolio of intellectual contributions aligns with the mission, strategies, and expected outcomes of the unit.

Table A2-1 Intellectual Contributions of the Accounting Academic Unit

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

Standard A3: The accounting academic unit has financial strategies to provide resources appropriate to, and sufficient for, achieving its mission and action items. [FINANCIAL STRATEGIES AND ALLOCATION OF RESOURCES—RELATED BUSINESS STANDARD 2]

Basis for Judgment

- The accounting unit has developed financial strategies and resource allocations that are aligned with the business school.
- The accounting unit participates in decision-making and resource allocation processes within the business school or larger unit.
- The accounting academic unit has realistic financial strategies to provide, sustain, and improve quality accounting education. The financial model must support high-quality degree programs for all teaching and learning delivery modes.
- The unit has adequate financial resources to provide infrastructure to fit its activities (e.g., campus-based learning, distance learning, research, and executive education). Classrooms, offices, laboratories, communications, computer equipment, and other basic facilities are adequate for high-quality operations.
- The unit has adequate financial resources to provide support services for learners, including academic advising and career development, and for faculty, including instructional support and professional development.
- The unit has adequate financial resources to provide technology support for learners and faculty appropriate to its programs (e.g., online learning, classroom simulations) and intellectual contribution expectations (e.g., databases and data analysis software).
- The unit has adequate financial resources to support high-quality faculty intellectual contributions and their impact in accordance with the mission, strategies, and expected outcomes of the unit.
- The unit identifies realistic sources of financial resources for any current and planned activities. The unit has analyzed carefully the costs and potential resources for initiatives associated with its mission and action items.

Suggested Documentation

- It is expected that the business report will provide information about the financial strategies and allocation of resources for the entire business unit, including the accounting unit. The accounting unit provides information relative to this standard, which is supplemental to information in the business report. The accounting unit report does not duplicate information provided in the business report.
- Describe the accounting academic unit's financial resources and strategies for sustaining those resources, demonstrating that they are capable of supporting, sustaining, and improving quality consistent with the mission of the accounting unit.

- Describe the financial support for all major strategic activities of the accounting unit (e.g., degree programs, intellectual contributions, and other mission components).
- In alignment with the unit's financial resources, describe how resources will be available to support major strategic priorities.

Accounting Learning and Teaching

High-quality accounting academic units have processes for determining degree program competencies that are relevant and appropriate, as well as processes for designing and delivering curriculum to maximize the potential for learners to achieve the competency goals and succeed as professional accountants. Subsequently, these units have systems in place to assess whether learning goals/competencies have been met. If such goals are not met, these units have systems in place to address deficiencies and improve. The first standard in this section addresses these processes.

If curriculum management processes are working well, the peer review team expects to observe a number of general characteristics or attributes of the curriculum:

- Curricula address general content areas—skills and knowledge—that would normally be included in the type of degree program under consideration. While most skill areas are likely to remain consistently important over time, knowledge areas are likely to be more dynamic as accounting, business, and management theory and practice change over time. Normally, the foundational skills and knowledge supporting other business degree programs also support accounting degree programs.
- Curricula facilitate and encourage active learner engagement. In addition to the time accounting learners spend on tasks related to readings, course participation, knowledge development, projects, and assignments, they engage in experiential and active learning designed to improve skills and the application of knowledge.
- Curricula facilitate and encourage frequent, productive learner-to-learner and learner-to-faculty interaction designed to achieve learning goals/competencies. Successful teaching and learning demand high levels of interaction between learners, as well as between faculty and learners.
- Educational programs are structured to ensure consistent, high-quality education for the same degree programs, regardless of differences and changes in technology, delivery modes, and locations. This commitment to consistent high quality is especially important in light of pressures to shorten degrees and time for learning, interaction, engagement, and skill and knowledge development.

The standards in this section address these critical areas of teaching/learning that make an impact.

Standard A4: Curriculum is appropriate to professional expectations and requirements for each accounting degree program. The accounting academic unit uses well-documented, systematic processes for determining and revising degree program learning goals; designing, delivering, and improving degree program curricula to achieve learning goals; and demonstrating that degree program learning goals have been met. [ACCOUNTING CURRICULA CONTENT, MANAGEMENT, AND ASSURANCE OF LEARNING—RELATED BUSINESS STANDARDS 4 and 5]

Definitions

- Curriculum is composed of program content, pedagogies teaching methods, delivery modes), and structures (how the content is organized and sequenced to create a systematic, integrated program of teaching and learning), and identifies how the school facilitates achievement of program competency goals. A curriculum is influenced by the mission, vision, values, and culture of the school.
- Accounting program curricula stem from the roles that accountants assume in society as they develop, collect, analyze, interpret, report, communicate, and ensure the integrity of financial, managerial, and other information.
- Learning goals are interpreted as the competencies expected to be achieved for each degree program. They specify the intellectual and behavioral competencies a program is intended to instill, as well as the knowledge, skills, and abilities expected as an outcome of a particular program. In defining these goals, the faculty members clarify how they intend for graduates to be competent and effective as a result of completing the program. Note that the business standards use the term “competencies.” For purposes of accounting accreditation, no difference in methodology is intended between the business and accounting standards.
- Assurance of learning refers to the systematic processes and assessment plans that collectively demonstrate that learners achieve learning competencies for the programs in which they participate that are within the scope of the school’s accreditation. Assurance of learning also includes the processes of identifying competency gaps and designing and implementing changes to the curriculum and learning experience so that the learning competencies are met. AACSB accreditation is concerned with broad, program-level, focused competency goals for each degree program, rather than detailed competency goals by course or topic.
- Curricula management refers to the academic unit’s processes and organization for development, design, and implementation of each degree program’s structure, organization, content, assessment of outcomes, pedagogy, etc. Curricula management captures input from key business school and accounting academic unit stakeholders and is influenced by assurance of learning results, new developments in business practices and issues, and revision of mission and strategy that relate to new areas of instruction, etc.

Basis for Judgment

- The resulting curricula for all accounting degree programs demonstrate an alignment with the mission, strategies, and expected outcomes of the accounting academic unit.
- If the accounting curricula are intended to provide learners with the educational foundation for professional certification and/or licensure as a professional accountant, the program articulates how it aligns with these expectations in appropriate jurisdictions.
- Normally, curricula management processes result in curricula that address the broadly defined skill and knowledge content areas described in business accreditation Standard 4. In addition, subject to mission, expected outcomes, and degree program portfolio, accounting degree programs address more specific expectations related to the accounting discipline and profession, as outlined below. Such expectations may be integrated within a single degree program (e.g., bachelor's or master's) or distributed across blended programs that offer integrated undergraduate and graduate experiences. The content areas listed below are not intended to be exhaustive of all the areas that an accounting curriculum covers and are purposely general. The accounting academic unit translates these guidelines into expected competencies consistent with the academic unit's mission, learners, degree program competency goals, supporting strategies, and expected outcomes.
- The accounting learning experiences that an accounting academic unit offer addresses the following curriculum content at each degree level.

Bachelor's Degrees in Accounting

Participation in a bachelor's degree program in accounting presupposes the foundations necessary for a bachelor's degree program in business, as described in business accreditation Standard 4, and appropriate accounting content based on the mission, strategies, and expected outcomes of the accounting unit.

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

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

Participation in a master's degree program in accounting presupposes that learners have built a foundation of knowledge and skills appropriate for advanced study in accounting prior to entering a master's program in accounting or that they will build this foundation as part of the learning experiences in the master's program. In addition, master's degree programs in accounting focus on learning that includes:

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

Research Master's Degrees in Accounting

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

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

Doctoral Degrees in Accounting

Participation in a doctoral degree program with an emphasis in accounting presupposes that learners have built a foundation of knowledge and skills appropriate for advanced study in accounting prior to entering a doctoral program in accounting. If such a foundation has not been established, the expectation is that learners will build this foundation as part of the learning experiences in the

doctoral program. In addition to the general skill areas and learning experiences included in bachelor's and master's degree programs in accounting, doctoral degree programs with an emphasis in accounting normally include:

- Advanced research skills for the areas of specialization that lead to an original and substantive accounting-related research project.
 - Development of a deep understanding of managerial and organizational contexts for areas of specialization in accounting.
 - Demonstration of basic understanding of accounting principles sufficient for teaching undergraduate and master's-level learners.
 - Preparation for faculty responsibilities in higher education, including but not limited to teaching.
 - Learning experiences appropriate to the type of research emphasized. For example, programs emphasizing advanced, foundational discipline-based research in accounting must instill in learners a deep knowledge and understanding of the scholarly literature in the accounting field. Programs emphasizing rigorous research for application to practice in accounting must instill in learners an understanding of the scholarly literature across the range of business and management disciplines, particularly in accounting, and prepare them for careers in which they will perform applied accounting research.
- Competencies derive from and are consonant with the academic unit's mission, strategies, and expected outcomes. Curricula management processes are guided by the unit's mission, strategies, and expected outcomes. Curricula management processes align curricula for all programs with the academic unit's mission, strategies, and expected outcomes.
 - Competencies and curricula reflect currency of knowledge. Appropriately qualified faculty members are involved in all aspects of curricula management, including the determination of competency goals and the design and ongoing revision of degree program content, pedagogies, and structure to achieve desired outcomes. The peer review team expects to see evidence of curricula improvement based on new knowledge.
 - Curricula management facilitates faculty-to-faculty and faculty-to-staff interactions and engagement to support development and management of both curricula and the learning process.
 - The level and quality of sustained learner-to-learner and learner-to-faculty interactions are consistent with the accounting degree program type and achievement of learning goals.
 - Learner-to-faculty interactions involve all types of accounting faculty members. For any teaching/learning model employed, learners have meaningful engagement with the faculty responsible for the course.
 - Competencies and curricula reflect expectations of stakeholders. The academic unit incorporates perspectives from stakeholders, including organizations employing graduates, alumni, learners, the university community, policymakers, etc., into curricula management processes.
 - Competencies are largely achieved. Systematic processes support assurance of learning and produce a portfolio of evidence demonstrating achievement of

competency goals. These processes also produce a portfolio of documented improvements based on collected evidence. The unit provides a portfolio of evidence for each accounting degree program to demonstrate that learners meet the learning competencies. Or, if assessment demonstrates that learners are not producing the desired outcomes, the accounting academic unit has instituted efforts to eliminate the discrepancy.

- Evidence of recent curricula development, review, or revision demonstrates the effectiveness of curricula/program management.
- The assurance of learning strategies of the accounting academic unit may rely on major components of the business school assurance of learning strategies as long as accounting learner outcomes are identifiable. However, direct assessments of learner outcomes relative to competency goals in the field of accounting must be part of the unit's curricula management process.

Suggested Documentation

- Describe learning experiences appropriate to the areas listed in the basis for judgment, including how the areas are defined and how they fit into the accounting degree program curriculum.
- Describe how the degree programs align with professional certification and/or licensure requirements if this is an expectation for graduates of the unit's degree programs.
- If the degree programs are intended to provide foundational preparation for professional certifications and/or licensure requirements, provide data on the success of graduates in completing such requirements.
- For master's programs in accounting, document that a significant proportion of the academic requirements are in classes designed exclusively for graduate learners.
- For doctoral programs, document that doctoral candidates have mastered the subject matter of the professional competency in the field in which they intend to research and teach. Provide evidence of substantial mentoring and preparation of the learners for successful instructional assignments.
- Describe processes for determining and revising competencies, curricula management, and assurance of learning. Discuss mission, faculty, and stakeholder involvement in these processes.
- Show how curricula management processes have produced new or revised curricula for degree programs, describing the source of information that supports the new or revised program development.
- Discuss and provide evidence of faculty-to-faculty and faculty-to-staff interaction in curricula management processes.
- Summarize how learner-to-learner and learner-to-faculty interactions are supported, facilitated, encouraged, and documented across all modalities.
- List the competencies for each accounting degree program.
- Provide a portfolio of evidence, including direct assessment of learning, that shows that learners meet the competencies for each accounting degree program. If assessment demonstrates that learners are not meeting the competencies, describe efforts that the unit has instituted to address the discrepancy. Indirect assessments

such as professional exam results, alumni, or employer satisfaction surveys, etc., maybe used as part of the portfolio of evidence to provide contextual information for direct assessment or information for continuous improvement.

- If the accounting academic unit is subject to formalized regulations or quality assessment processes focused on the evaluation of learner performance, and these processes are consistent with AACSB expectations and best practices, relevant or redundant portions may be applied to demonstrate assurance of learning. The burden of proof is on the accounting academic unit to document that these systems support effective continuous improvement in learner performance and outcomes.

Standard A5: Consistent with mission, expected outcomes, and supporting strategies, accounting degree programs include learning experiences that develop skills and knowledge related to the integration of information technology in accounting and business. This includes the ability of both faculty and students to adapt to emerging technologies as well as the mastery of current technology. [INFORMATION TECHNOLOGY SKILLS, AGILITY AND KNOWLEDGE FOR ACCOUNTING GRADUATES AND FACULTY—RELATED BUSINESS STANDARD 4]

Basis for Judgment

- Consistent with the accounting unit's mission, accounting degree programs integrate current and emerging accounting and business practices in three primary components within the curricula:
 - Information systems and business processes including data creation, manipulation/management, security, and storage.
 - Data analytics including, for example, statistical techniques, clustering, data management, modeling, analysis, text analysis, predictive analytics, learning systems, or visualization.
 - Technology agility among learners and faculty should be developed, recognizing the need for continual learning of new skills needed by accounting professionals.
- Learner experiences integrate real-world business strategies, business acumen, privacy and security concerns, ethical issues, information systems and processes, and data management and data analytics tools. Graduates understand the capabilities of these tools, along with the impact and the associated risks and opportunities. Learning experiences may be supported by business, accounting, and other academic units.
- Incorporate a list of current and emerging technologies used in each accounting course in Table A-6. Do not include ordinary and usual software programs such as word processing or presentation software.
- The expectations for alignment with this standard for an accounting unit offering both undergraduate and master's level programs are higher than for an accounting unit offering only an undergraduate program.

Suggested Documentation

- Document the integration of the three primary components noted above in the basis for judgment.
- Demonstrate a commitment to fostering technology agility among graduates and faculty.
- Document the strategies the unit has deployed to develop accounting graduate and accounting faculty competencies in learning relevant technology skills (e.g.,

information systems, data analytics, data management, and other business information technologies) and how those strategies are consistent with the mission, strategies, and expected outcomes of the accounting unit.

Accounting Academic and Professional Engagement and Professional Interactions

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

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

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

Standard A6: The accounting academic unit maintains and strategically deploys a sufficient number of faculty with professional and academic credentials, qualifications, certifications, and professional experience who collectively and individually demonstrate significant academic and/or professional engagement sustaining the intellectual capital necessary to support high-quality outcomes consistent with the school's mission and strategies. [ACCOUNTING FACULTY SUFFICIENCY, CREDENTIALS, QUALIFICATIONS, AND DEPLOYMENT—RELATED BUSINESS STANDARD 3]

Information and documentation regarding accounting academic unit faculty specifically related to business accreditation Standard 3 is included in the business report and is not duplicated in the accounting report. Information included in Table A6 is supplemental to the business report.

For further information and definitions concerning faculty qualifications, please refer to Standard 3 in the AACSB business accreditation standards.

Basis for Judgment

- Depending on the teaching/learning models and associated division of labor across faculty and professional staff, the faculty is sufficient in numbers and presence to perform and lead the following functions related to degree programs:
 - Curriculum development: A process exists to engage multidisciplinary expertise in the creation, monitoring, evaluation, and revision of curricula.
 - Course development: A process exists to engage content, technology, and assessment specialists in choosing and creating the competencies, learning experiences, media, instructional materials, and learning assessments for each course, module, or session.
 - Course delivery: A process exists for ensuring access to instruction from appropriately qualified faculty and staff at the course level.
 - Assessment and assurance of learning: The obligations specified in the assurance of learning processes for the unit are met.
 - Other activities that support the instructional goals of the unit's mission.
- Faculty are sufficient to ensure achievement of all other mission activities. This includes high-quality and impactful intellectual contributions and, when applicable, executive education, community service, institutional service, service in academic organizations, service that supports economic development, service that supports the professional regulation and standard-setting process, organizational consulting, and other expectations the unit holds for faculty members.
- Normally, participating faculty members will deliver at least 60 percent of the accounting academic unit's teaching (whether measured by credit hours, contact hours, or another metric appropriate to the academic unit).

- If the academic unit adopts a faculty model that relies on different levels of support or different means of deployment of faculty and professional staff for classroom instruction (e.g., senior faculty teaching large classes supported by a cadre of teaching assistants), the unit must document how the model supports high-quality academic programs and aligns with the learner-to-faculty interaction standard.
- In cases where a substantial proportion of the academic unit's faculty resources hold primary faculty appointments with other institutions, the unit must provide documentation of how this faculty model supports achievement of its mission, overall high quality, and continuous improvement, and how the model is consistent with the spirit and intent of this standard. In particular, the unit must show that the faculty model is consistent with achieving its research expectations and alignment with Standard A2.
- Professional certifications, licenses, and experience demonstrated by the accounting academic unit's faculty and professional staff are appropriately aligned with its mission and the degree programs it offers.
- The accounting faculty demonstrate currency and relevance in their field of teaching.
- The accounting academic unit provides support for maintenance of certifications and licenses.
- The accounting unit describes how deployment of faculty has changed during the past six years and articulates a well-developed plan for future faculty recruitment and deployment of qualified faculty in alignment with standards, in light of the school's mission, strategies, expected outcomes, and program mix.
- In addition to including accounting faculty in Tables 3-1 and 3-2 in the business report, the accounting academic unit must complete Table A6 to document the qualification and deployment of faculty members. Table A6 includes faculty employed during the most recent academic year. Peer review teams may request documentation for additional years; for individual terms; or by program, location, or delivery mode.
- The accounting academic unit provides information on each faculty member. This information may be provided in the form of academic vitae or equivalent documents, but must include sufficient detail as to actions, impacts, and timing to support an understanding of faculty engagement activities and their impact on the deployment of qualified faculty resources.
- Deployment of qualified faculty is a strategic decision. The portfolio of faculty that an accounting academic unit hires and deploys is a key component in overall high quality. In addition to Table A6 that shows faculty deployment during the year of record for an accreditation review, the accounting academic unit should provide a narrative describing changes in the deployment of faculty in the past six years and the strategies and plans for recruitment and deployment of qualified faculty in the next six years. The unit should articulate how the recruitment and deployment of faculty aligns with the accreditation standards.
- The accounting academic unit summarizes the depth and breadth of professional interactions between the faculty and the professional accounting community.
- The accounting academic unit ensures that learners are supported by high-quality learning experiences delivered or directed by an appropriate blend of qualified faculty that is strategically deployed and supported by an effective learning infrastructure. For example, accounting academic units with research master's and doctoral degree

programs are expected to have higher percentages of Scholarly Academic (SA) faculty, maintain a strong focus on SA faculty, and place high emphasis on faculty who undertake scholarly activities to maintain SA status as consistent with their peer institutions and their mission. Accounting academic units that emphasize practice-oriented degrees may have a more balanced approach to the distribution of SA, Practice Academic, Scholarly Practitioner, Instructional Practitioner, and additional faculty members, subject to the limitations in the stated guidance and criteria that place high emphasis on a balance of theory and practice.

- The deployment of faculty resources is consistent with the accounting unit's mission, strategies, and expected outcomes. If accounting faculty teach across more than one accounting-related subdiscipline (e.g., financial, managerial, assurance services, and tax), the accounting academic unit is responsible for documenting that all faculty are appropriately qualified for their fields of instruction.

Suggested Documentation

- For Standard A6, an accounting academic unit refers the peer review team to documentation included in support of business accreditation Standard 3 for the business school accreditation review, if that documentation contains sufficient detail for the team to conduct an in-depth review of accounting faculty sufficiency and qualifications.
- Describe the division of labor across faculty and professional staff for each of the teaching/learning models employed. The division of labor assures high-quality for the design, delivery, assessment, and improvement of degree programs.
- Describe the faculty complement available to fulfill the academic unit's mission and all instructional programs for the most recently completed academic year.
- Demonstrate that the faculty is sufficient to fulfill the functions of curriculum development, course development, course delivery, and assurance of learning for degree programs in the context of the teaching/learning models employed and division of labor across faculty and professional staff.
- Demonstrate that the faculty complement is also sufficient to ensure achievement of all other mission activities. These include high-quality and impactful intellectual contributions and, when applicable, executive education, community service, institutional service, academic organizational service, service that supports economic development, organizational consulting, and other expectations the unit holds for faculty members. It also could include academic assistance, academic advising, career advising, and other related activities, if applicable to the academic unit.
- Where a faculty qualification model deviates from the normal benchmarks expected in business accreditation Standard 3, provide evidence that such model delivers high-quality outcomes and is consistent with the accounting academic unit's mission.
- Document the professional accounting credentials (including certifications, qualifications, and licenses) held by the unit's faculty and staff, as well as their experience in the field and the accounting unit's support for attaining and maintaining professional credentials.

- If a focus of the unit's academic degree programs is preparation of learners to seek certifications, qualifications, and licenses, discuss how faculty's credentials, professional experiences, and related activities support this objective.

**Table A6 Technology Agility and Faculty Minimum Qualifications
For the Most Recently Completed Academic Year**

All Courses Taught⁴	List Current or Emerging Technology Deployed in Each Course Standard A5	List All Faculty Assigned to Teach This Course for the Most Recent Academic Year⁵ Standard A6	List Minimum Qualifications or Credentials for Faculty Assignment to each Course Standard A6	Comments
Undergraduate Program				
ACTG XXX				
ACTG XXX				
Specialized Master's Program A				
ACTG XXX				
ACTG XXX				
Doctoral Program				
ACTG XXX				
ACTG XXX				
<p>i) Describe the extent of the depth and breadth of coverage of the technology outlined above in the accounting programs. Explain how the coverage of current and emerging technologies in accounting aligns with the unit's mission and strategies and expected outcomes.</p> <p>ii) Describe the unit's goals with respect to technology and strategies for achieving these goals.</p> <p>iii) Provide exemplars of how the unit covers the leveraging of technology to solve accounting problems.</p>				

⁴ List all courses offered by the accounting academic unit, organized by undergraduate, specialized master's and doctoral degree programs. Add rows to include all courses taught within each degree program.

⁵ Academic vitae should be available upon request by the peer review team.