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| **AACSB ELIGIBILITY PROCEDURES** | **QUESTIONS/COMMENTS** |
| Criterion A. The school must encourage and support ethical behavior by students, faculty, administrators, and professional staff. |  |
| Criterion B. The school maintains a collegiate environment in which students, faculty, administrators, professional staff, and practitioners interact and collaborate in support of learning, scholarship, and community engagement. |  |
| Criterion C. The school must demonstrate a commitment to address, engage, and respond to current and emerging corporate social responsibility issues (e.g., diversity, sustainable development, environmental sustainability, and globalization of economic activity across cultures) through its policies, procedures, curricula, research, and/or outreach activities. |  |
| Criterion D. An applicant for AACSB accounting accreditation must be a well-defined, established entity and a member of AACSB International in good standing. The entity seeking AACSB accounting accreditation may be an institution authorized to award bachelor’s degrees or higher (in business) or under certain circumstances a business academic unit within a larger institution. |  |
| Criterion E. The school must be structured to ensure proper oversight, accountability, and responsibility for the school’s operations; must be supported by continuing resources (human, financial, infrastructure, and physical); and must have policies and processes for continuous improvement. |  |
| Criterion F. All degree programs included in the AACSB accounting accreditation review must demonstrate continuing adherence to AACSB accounting accreditation standards. Schools are expected to maintain and provide timely, accurate information in support of each accreditation review. |  |

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| **ACCOUNTING STRATEGIC MANAGEMENT AND INNOVATION STANDARDS** | QUESTIONS/COMMENTS |
| A1. Accounting Academic Unit Mission, Impact, and Innovation  (Related Business Standard: Standard 1)  The accounting academic unit articulates a clear and distinctive mission, the expected outcomes this mission implies, and the strategies it will employ to achieve these outcomes. The unit has a history of achievement and improvement and specifies future actions for continuous improvement and innovation consistent with its mission, expected outcomes, and strategies. |  |
| A2. Accounting Intellectual Contributions’ Impact and Alignment with Mission (Related Business Standard: Standard 2)  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. |  |
| A3. Financial Strategies And Allocation Of Resources  (Related Business Standard: Standard 3)  The accounting academic unit has financial strategies to provide resources appropriate to, and sufficient for, achieving its mission and action items. |  |
| **ACCOUNTING LEARNING AND TEACHING STANDARDS** | **QUESTIONS/COMMENTS** |
| A4. Accounting Curricula Content, Management and Assurance of Learning  (Related Business Standard: Standard 8)  Curriculum content is appropriate to professional expectations and requirements for each accounting degree program and the related learning goals. 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. |  |
| A5. Information Technology Skills, Agility and Knowledge For Accounting Graduates and Faculty (Related Business Standard: None)  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. Included in these learning experiences is the development of skills and knowledge related to data creation, data sharing, data analytics, data mining, data reporting, and storage within and across organizations. |  |
| **ACCOUNTING ACADEMIC AND PROFESSIONAL ENGAGEMENT AND PROFESSIONAL INTERACTIONS STANDARD** | **QUESTIONS/COMMENTS** |
| A6. Accounting Faculty Sufficiency, Credentials, Qualifications and Deployment (Related Business Standards: Standard 5 and Standard 15)  The accounting academic unit’s faculty, as a whole, includes a sufficient number of individuals with professional accounting credentials, qualifications, certifications, and professional experience, and the unit deploys these individuals in ways that are consistent with the unit’s mission, expected outcomes, and supporting strategies.  The accounting academic unit maintains and strategically deploys participating and supporting faculty who collectively and individually demonstrate significant academic and professional engagement and professional interactions that sustain the intellectual capital necessary to support high-quality outcomes consistent with the school’s mission and strategies. |  |