

DataDirect

Data Glossary

AACSB



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Introduction

Powered by the collective strength of the global Business Education Alliance, AACSB International is the primary source for data and analysis on business education globally.

[DataDirect](#) enables participating member organizations to access custom reports drawn from the world's most comprehensive database of business schools globally. The reporting and benchmarking tools in DataDirect support strategic planning and decision-making by allowing data reflecting key areas of business school operations and activities to be compared across schools and over time.

AACSB data also informs broader analyses of the state of the global business education landscape and the ways in which that landscape is evolving. In accordance with confidentiality policies, certain data may be made available via published reports from AACSB, in response to media inquiries, and in support of research projects. The annual surveys conducted through DataDirect also supply the data for the insights available through the [Analytics Hub](#) application.

This AACSB Data Glossary contains a list and descriptions of the types of data that comprise this data set. More detailed information about these data points and their definitions is available for reference in DataDirect. Below each description is the name of the AACSB survey where the data points are collected.

The appendix to this glossary provides an overview of the surveys offered by AACSB, as well as the data collection and release calendar for each of our surveys.

Questions, comments, and suggestions about AACSB data, or the DataDirect platform, may be directed to the AACSB Data Strategy team at datadirect@aacsb.edu.

1 Accounting Unit Characteristics

1.1 Accounting Unit Program Levels Offered

The levels of programs that are offered by the accredited accounting unit: Undergraduate, Master's, Doctoral, and/or Non-Degree programs.

BSQ Programs Module; Accounting Programs Questionnaire (APQ)

1.2 Basic Accounting Unit Characteristics

Basic information about the accredited accounting unit, including:

- Name of the accounting unit
- Name of business school with which the accounting unit is associated
- Relationship type to business school with which the accounting unit is associated, options include:
 - Department within business school
 - Faculty within business school
 - School/college within business school
 - School/college separate from but affiliated with business school
 - School/college separate from and not affiliated with business school
- Accounting unit website address
- Start and end month of the academic year

BSQ Programs Module; Accounting Programs Questionnaire (APQ)

2 Admissions

2.1 Admissions

The numbers of applications received, offers of admission sent, and total new entrants who accepted the offers and enrolled during the most recently completed 12-month period of October 1–September 30.

Undergraduate program admission information is available for each school regarding:

- The numbers of new entrants that reported SAT and/or ACT test scores or any alternative testing/admissions processes used
- The average SAT and/or ACT scores for new entrants that reported scores.

Graduate program information is available for each graduate program individually regarding:

- The numbers of new entrants reporting work experience
- The average amount of work experience in months
- GMAT and/or GRE test scores, or alternative testing/admissions processes used
- The numbers of new entrants reporting test scores, if applicable, and the mean and median reported scores

BSQ Programs Module; Accounting Programs Questionnaire (APQ)

3 Business School Characteristics

3.1 Basic Business School Characteristics

Basic information about the business school, including:

- Relationship type to parent university/institution, options include:
 - A — standard academic school or unit of parent institution, one among many
 - B — semi- or mostly autonomous school or unit of parent institution
 - C — independent standalone business school, not affiliated with a parent institution
- Institutional control type, options include: Public, Private Not-for-Profit, Private For-Profit, and Other/ Does Not Apply (with description)
- Start and end month of the academic year
- Method of tracking student progress and managing teaching loads, options include:
 - Semester Credit Hours (SCH)
 - Quarter Credit Hours (QCH)
 - European Credit Transfer and Accumulation System (ECTS) credits
 - Credit Accumulation and Transfer Scheme (CATS) credits
 - Contact hours

BSQ Programs Module, BSQ Finances Module

3.2 Business School Program Levels Offered

The levels of programs that are offered by the school, options include: Undergraduate, Master's, Doctoral, and/or Non-Degree programs.

BSQ Programs Module

3.3 Languages of Instruction

The business school's primary language of instruction, and whether it offers either full degree programs or partial degree programs in one or more secondary languages. Language options include Arabic, Chinese-Mandarin, Dutch, English, French, German, Greek, Hindi, Japanese, Italian, Korean, Portuguese, Russian, Spanish, and Other-please specify.

BSQ Programs Module

3.4 Non-Degree Programs

Information on whether or not the business school offers non-degree educational programs. If the school indicates that it does, then they indicate what types they offer. Types include: Undergraduate, Graduate, and Digital Certificate programs; Undergraduate and Graduate Minors; Digital Badges; Non-Degree Seeking courses for credit; Visiting Fellowships; Postdoctoral programs; Executive Education; and Other (with description). Beginning with the 2023-24 survey year, these types have been added as Ed Levels (see section 12) so that schools have the opportunity to report all non-degree programs offered and, if desired, the numbers of enrollees and qualifications conferred as well.

BSQ Programs Module

3.5 Parent Institution Enrollment

The overall institutional enrollment for the parent university/institution of the participating business school (if applicable) at each of the following levels: Undergraduate, Master's, Doctoral, and Total.

BSQ Programs Module

4 Degrees Conferred

4.1 Degrees Conferred

The number of degrees conferred by program graduates during the most recently completed 12-month period of July 1–June 30. Degrees conferred data can be reported with gender breakouts, though this is not required. Data on degrees conferred are reported for each graduate program individually, and for all undergraduate programs collectively. For the undergraduate programs, schools have the option to break their figures out by disciplinary fields; options include:

Accounting	Hotel/Restaurant/Tourism
Actuarial Science	Human Resources Management (incl. Personnel & Individual/Labor Relations)
Arts Administration	Insurance
Behavioral Science/Organizational Behavior	International Business
Business Communication	Leadership
Business Education	Management
Business Ethics (Incl. Corporate Social Responsibility)	Manufacturing and Technology
Business Law/Legal Environment	Management Marketing
Computer or Management Information Systems	Operations Research
Consulting	Production/Operations Management
Data Analytics	Public Administration
E-Business (incl. E-Commerce)	Quantitative Method
Economics/Managerial Economics	Real Estate
Energy Management	Sports Management
Entrepreneurship/Small Business Administration	Statistics
Finance (incl. Banking)	Strategic Management
General Business	Supply Chain/Logistics/Transportation
Health Services/Hospital Administration	Taxation
	Other

5 Enrollment

5.1 Class Size

The number of required courses underway on the enrollment census date is reported at each degree level offered by the business school: Undergraduate, General Business Master's (including MBA), Specialized Master's, and Doctoral. The number of students enrolled in each of these courses is used to calculate and report the mean, median, and mode (or most common) class size at each level. Beginning with the 2018–19 data year, data are reported separately for face-to-face and hybrid versus fully online delivery.

BSQ Programs Module

5.2 Enrollment

The number of enrollees on October 15 of the survey year (or the school's official census date). Enrollment data can be reported with gender (Male, Female, or Other) and/or full-time/part-time breakouts, though this is not required. Enrollment data are available for each graduate program individually, and for all undergraduate programs collectively. For graduate programs, enrollment may be reported by four types of delivery categories:

- Face to Face
- Online
- Multi-Modal or Blended/Hybrid
- Other Delivery Methods

Please see Section 13 for definitions of these types of program delivery categories.

BSQ Programs Module

5.3 Enrollment by Race/Ethnicity and Nationality

The race/ethnicity and nationality of the business school's enrollees. All schools report the total number from their Host Country/Territory, Other Country/Territory of Origin or Birthplace, and Unknown. U.S.-based schools also report each of the standard U.S. Census race/ethnic categories: American Indian or Alaskan Native; Asian; Black, Non-Hispanic; Hispanic/Latino; Native Hawaiian or Other Pacific Islander; White, Non-Hispanic; Two or More Races; Race/Ethnicity Unknown; and Other Country/Territory of Origin or Birthplace. Enrollment by race/ethnicity data can be reported with gender and/or full-time/part-time breakouts as well, though this is not required. Enrollment by race/ethnicity data are reported for each graduate program individually, and for all undergraduate programs collectively.

BSQ Programs Module

5.4 Internationally Mobile Undergraduate Enrollment by Region of Origin

The geographic region of origin for the undergraduate enrollees that originate from locations other than the business school's host country/territory. Regions and sub-regions are labeled in accordance with the [U.N. Statistics Division](#) categories with the Western Asia region subdivided into Middle East (Bahrain, Iraq, Israel, Jordan, Kuwait, Lebanon, Oman, Palestine, Qatar, Saudi Arabia, Syria, United Arab Emirates, Yemen) and Near East (Armenia, Azerbaijan, Cyprus, Georgia, Northern Cyprus, Turkey).

BSQ Programs Module

6 Faculty and Staff

6.1 Accounting Unit Faculty Qualification Definitions

Text entry definition, as provided by the reporting accounting unit, of the unit's standards for Scholarly Academic (SA), Practice Academic (PA), Scholarly Practitioner (SP), and Instructional Practitioner (IP) qualifications per [AACSB Accounting Accreditation Standards](#).

Staff Compensation & Demographics Survey (SCDS); Accounting Programs Questionnaire (APQ)

6.2 Accounting Unit Faculty Types and Qualifications

The headcounts of accounting unit faculty, broken out by various dimensions defined in the [AACSB Accounting Accreditation Standards](#). These dimensions include: Participating and Supporting faculty, broken out by gender, including the subsets that hold doctoral qualifications, current professional certifications, and recent relevant practical experience; Participating and Supporting faculty, broken out by the primary qualification types (Scholarly Academic, Practice Academic, Scholarly Practitioner, Instructional Practitioner, or Additional Faculty).

Staff Compensation & Demographics Survey (SCDS); Accounting Programs Questionnaire (APQ)

6.3 Administrative Position and Academic Department Chair Salary Data

All senior administrative positions (e.g., Dean, Associate/Assistant Dean, program directors, etc.) at the reporting business school, information is available regarding their position, whether they are on a 9-10 month or 11-12 month annual contract, their base annual salary figure (in thousands of their selected currency), the calendar year in which they were appointed to the present position, and their gender (male, female, or other/not reported). For academic department chairs, information is available regarding the disciplinary field(s) over which they are chair, whether they are on a 9-10 month or 11-12 month annual contract, their base annual salary figure (in thousands of their selected currency), and their gender (male, female, or other/not reported).

If an administrator or department chair is also a faculty member, then this is indicated, and the salary figure includes both their reported base salary as a faculty member, plus any additional stipend received for administrative duties. The school may also choose to report the percentage of each individual's total contractual compensation that their base salary figure represents.

All these data are confidential on both an individual and school-level basis, and reported only in aggregate for a selected comparison group.

Staff Compensation & Demographics Survey (SCDS)

6.4 Basic Business School Faculty Salary Data

Includes the currency in which the business school is reporting financial data points, as well as the average percentage of the total compensation for faculty members that is represented by reported base salaries.

For example, if, on average, faculty members receive US\$50,000 per year in salary and also receive additional compensation worth US\$25,000, the school would report that the approximate percentage of total compensation comprised by base salary is 67%.

When calculating the percentage of total compensation represented by the salary figure, the “total compensation” includes only things that are a part of the base contract as faculty members, such as medical/dental benefits, automotive/housing allowances, FICA, etc. It excludes adjustments for administrative duties and benefits, stipends, overtime, and overload or extra duty pay.

Staff Compensation & Demographics Survey (SCDS)

6.5 Business School Faculty and Staff Demographics Information

The business school faculty and non-academic staff complement, broken out by various dimensions. These dimensions include: Full-time and Part-time faculty, broken out by gender, including the Full-time Equivalency (FTE) of Part-time faculty (Graduate teaching assistants and otherwise); Full-time and Part-time non-academic staff, broken out by gender, including the Full-time Equivalency (FTE) of Part-time non-academic staff (Graduate assistants and otherwise); Full-time faculty, broken out by gender and ethnicity; Full-time faculty, broken out by gender and tenure status (as applicable); and Type(s) of systems for managing permanent faculty (e.g., tenure systems) used by the business school.

Staff Compensation & Demographics Survey (SCDS)

6.6 Business School Faculty Qualification Definitions

Text entry definition, as provided by the reporting business school, of the school’s standards for Scholarly Academic (SA), Practice Academic (PA), Scholarly Practitioner (SP), and Instructional Practitioner (IP) per [2020 AACSB Business Accreditation Standards](#).

Staff Compensation & Demographics Survey (SCDS)

6.7 Business School Faculty Types and Qualifications

The headcounts of business school faculty, broken out by various dimensions defined in the [2020 AACSB Business Accreditation Standards](#). These dimensions include: Participating and Supporting faculty, broken out by gender, including the subsets that hold doctoral qualifications; Participating and Supporting faculty, broken out by full-time and part-time, as well as by the primary qualification types (Scholarly Academic, Practice Academic, Scholarly Practitioner, Instructional Practitioner, Additional Faculty or, for non-accredited respondents, Unknown).

Staff Compensation & Demographics Survey (SCDS)

6.8 Doctoral Faculty Demand

For each disciplinary field, the SCDS calculates the total number of full-time faculty positions reported by the business school. Schools have the option also to report the subset of those faculty positions held by faculty with doctoral degrees, and the subset of those positions who are expected or anticipated to be retiring within the next five years. Also, for each disciplinary field, schools may report the number of authorized, funded positions that the business school is actively trying to fill in the current academic year with doctoral degree faculty, as well as the net planned growth in full-time doctoral degree faculty positions in the next academic year.

Staff Compensation & Demographics Survey (SCDS)

6.9 Full-time Faculty Benefits

These data indicate whether or not the business school offers various benefits to full-time faculty during the survey year. If they do, then they also enter the number of full-time faculty who received each available benefit. If the benefit is a form of monetary compensation, the average per-person amount paid is also reported in the school's selected currency. Possible benefits include:

- Summer research funds
- Summer teaching compensation
- Overload credit/stipends for teaching credit-bearing courses
- Stipends for teaching non-credit-bearing courses
- Additional funds for research
- Additional pay for administrative duties (above and beyond teaching/research)
- Additional pay for the production of intellectual contributions beyond expected standards
- Additional pay for teaching at international partner institution(s)
- Other specified benefits

BSQ Finances Module

6.10 Full-time Faculty Salary Data

For all full-time faculty at the reporting business school, the school reports their faculty rank, their disciplinary field, their base annual salary figure (in thousands of their selected currency), whether they are on a 9-10 month or 11-12 month annual contract, their tenure status (if applicable), the calendar year in which they were first hired, their participation status and qualification type (according to current AACSB accreditation standards), and their gender (male, female, or other/not reported). If the faculty member is a new hire for the year, the school also indicates whether they are a newly minted doctorate, ABD (all but dissertation), or neither. The school may also choose to report the percentage of the faculty member's total contractual compensation that their base salary figure represents. All these data are confidential on both an individual and school-level basis, and reported only in aggregate for a selected comparison group.

Staff Compensation & Demographics Survey (SCDS)

6.11 New Hire Benefits

These data indicate whether or not the business school offers a range of benefits to newly hired faculty during the survey year. If they do, then they also enter the number of newly hired faculty that received each available benefit. If the benefit is some form of monetary compensation, the average per-person amount paid is also reported in the school's selected currency. Listed benefits include: Moving expenses; Signing bonuses; Guaranteed research funds for 1, 2, or 3 years; Guaranteed teaching loads for 1, 2, or 3 years; or Other specified benefits.

BSQ Finances Module

6.12 Part-Time and Adjunct Faculty Salary Data

Part-time or Adjunct Faculty are defined as faculty who have an occasional or temporary affiliation with the institution or another faculty member in performing a duty or service in an auxiliary capacity. For business schools that employ such faculty, they may report the base pay rate those faculty would receive per semester credit hour, quarter credit hour, ECTS/CATS credit, or contact hour, as applicable. The reporting school also indicates whether any adjustment to the base pay rate exists on the basis of disciplinary field taught, degrees held, years of service at the institution, or other factors, and if so, what those factors are.

Staff Compensation & Demographics Survey (SCDS)

6.13 Teaching Loads

The mean annual teaching load of the business school's full-time faculty, by their selected method of tracking student progress (i.e., semester credit hours, quarter credit hours, contact hours, ECTS credits, CATS credits, or contact hours). Schools also indicate the headcount of faculty used to calculate the mean. If an American Association of University Professors (AAUP)-style system of tenure is in place, the teaching loads will reflect only faculty who are either tenured or on a tenure track. Information is broken out by faculty on 9–10 month (academic year) versus 11–12 month (calendar year) contracts, and also by whether or not the load is affected by the levels at which the faculty teach (i.e., undergraduate or graduate courses). If it is, or if the reporting school offers only undergraduate or only graduate programs, then data are reported separately for undergraduate and graduate loads.

BSQ Finances Module

7 Finances

7.1 Basic Accounting Unit Finances

Finance data include the currency in which accounting units report their financial data; the month and year of their most recently concluded fiscal year; the total accounting unit endowment value (if applicable); and the total accounting unit operating budget for the most recently completed 12-month period for which the budget is based.

BSQ Finances Module; Accounting Programs Questionnaire (APQ)

7.2 Basic Business School Finances

Finance data include the currency in which business schools report their financial data; the month and year of their most recently concluded fiscal year; the total business school endowment value (if applicable); and the total business school operating budget for the most recently completed 12-month period for which the budget is based. If the operating budget figure entered covers programs, faculty, and/or operations that are not business education-related (e.g., non-business degree programs that are offered in the business school, etc.), then the percentage of the budget figure that is business education-related is also captured.

BSQ Finances Module

7.3 Differential Tuition Rates

Information on whether the business school charges differential tuition rates in several ways:

1. A different rate for all programs than other academic schools at its parent university/institution
2. A different rate for differing academic levels (e.g., undergraduate vs. master's)
3. A different rate for various programs at the same academic level (e.g., MBA vs. MSc; PhD vs. DBA, etc.)

If any such differential rates are charged, higher or lower, those rates are also collected.

BSQ Finances Module

7.4 Financial Reporting Software Used

The financial reporting software type(s) are used by the business school. Multiple types can be indicated, and types include:

- Purchased — “off-the-shelf” product
- Purchased — customized “off-the-shelf” product
- Purchased — custom-designed product
- Internally designed product
- None used

If one or more types are used, schools can report the name(s) of the product(s), if applicable.

BSQ Finances Module

7.5 Fundraising Percentages

For private gifts and grant amounts that are reported as sources of funds, the reported fundraising percentages show the proportional breakdown of the amount reported by donor type. Types of donors include: Individuals (alumni and non-alumni), Private charitable organizations/foundations, Public organizations/foundations, and Corporations. Percentages are reported separately for amounts reported for Capital Purposes and for Current Operations (Restricted and Unrestricted).

BSQ Finances Module

7.6 Net Flow of Funds Between Business School and Parent Institution

For schools that are a business academic unit that is affiliated with a parent university/institution, several values are used to calculate the net flow of funds between the business school and its parent university/institution. A positive net flow amount suggests that the business school provides a net positive cash flow to the parent university/institution. A negative net flow amount suggests that the parent university/institution provides a net positive cash flow to the business school. A net flow of zero suggests a balanced transfer of funds between the business school and the parent university/institution. The values entered include:

- Total Revenue Generated by Business School
- Total Business School Uses of Operating Funds
- Total Additional Funds Added to Direct Control of the Business School
- Total Unused Funds from Total Generated Income Retained by the Business School

Schools are also asked to indicate whether the Total Revenue Generated by Business School is collected and/or controlled by the business school, its parent university/ institution, or partially by both.

BSQ Finances Module

7.7 Operating Budget

The business school operating budget figure includes the total planned expenditures for the most recently completed 12-month fiscal year. It includes business unit faculty and staff salaries and benefits compensation, all non-personnel budgets in which expenditures are controlled by the business unit, (excluding scholarship payments), and budgeted earnings from endowments, except those earmarked for scholarships. It also includes any budgeted amount for annual giving.

Schools whose budget includes a portion of planned spending that is not devoted to business education purposes (e.g., a Faculty of Business & Law with a portion of the budget devoted to non-business law programs) can identify the percentage of their reported budget figure that is devoted to business education.

BSQFinancesModule

7.8 Sources of Operating Funds

The amounts of business school operating funds received from various sources. These sources include:

- Tuition & Fees: Revenue from charges assessed against students for educational purposes.
- Government Appropriations: Revenue received by the institution through acts of a legislative body, not including grants and contracts.
- University/Institutional Allocations: Revenue from funds available to the business unit that come from charges assessed against students for educational purposes, and allocated by the parent institution to which the business unit is affiliated (if applicable).
- Other charges to students for educational purposes: Funds allocated to or restricted for use by the business unit. This category includes differential tuition for the business unit, computer lab fees, and application fees.
- Government grants and contracts: Funds available to the business unit from federal, state, or local agencies that are for specific research projects or other types of programs. Funds for research are reported separately from other types of programs when possible.
- Private contracts: Funds available to the business unit from private contracts for specific goods and services provided to the funder as a stipulation for receipt of the funds, but not for providing educational services. Include monies received as a result of research and/or consulting contracts from sources other than the institution's home government(s). Funds for research are reported separately from other types of programs when possible.
- Non-degree management education: Funds available to the business unit from open enrollment non-degree management education programs, as well as those delivered to a specific company, group of companies, or consortium of companies.
- Private gifts and grants: Funds available to the business unit from private donors for which no legal consideration is involved. Includes monies received as a result of gifts or grants from a foreign government, the estimated dollar amount of contributed services, monies received from alumni, corporations, foundations, and friends/consortia/others, and membership to research centers/institutes. Capital gifts for equipment, buildings, loan funds, and endowments are reported separately from gifts for current operational use. Gifts for current operational use are separated into restricted (for donor-specified purposes) and unrestricted amounts.
- Funds from business school endowment: Total funds received and available to the business unit from interest generated by the business unit endowment assets and withdrawals from principal, including for faculty (e.g., endowed chairs, professorships, lectureships, etc.); students (e.g., scholarships/assistantships/fellowships); programs (e.g., research centers, programs, etc.); and other (e.g., operations). Endowment assets consist of gross investments of endowment funds, term endowment funds (e.g., quasi-endowment), and funds functioning as endowments for the business

unit and any of its affiliated foundations and other affiliated organizations.

- Unspent reserve funds from previous years: Funds held over from previous years' income and available to the business unit in the current year.
- Other sources: Funds received and available to the business unit from any sources not specified above.

BSQ Finances Module

7.9 Tuition and Fees

Per-student costs incurred for students from several provenances: from within the province/state in which the school is located, from another province/state in the country in which the school is located, from outside the country in which the school is located (i.e., internationally mobile students), for those enrolled in face-to-face and hybrid programs, and for those enrolled entirely online. Schools are required to report data for any undergraduate, full-time MBA, and part-time MBA programs that they offer; all other program types are optional to report tuition data. Tuition amounts are given for a single year of study at the undergraduate level, and for the entire program cost of a master's or doctoral program. *Note: Specific per-program tuition data are not available prior to the 2021-22 survey year. Prior to that time, only undergraduate and MBA tuition were collected.*

BSQ Programs Module

7.10 Uses of Operating Funds

The amounts of business school operating funds expended for various purposes. These amounts reflect actual expenditures for the most recently completed fiscal year of the relevant survey iteration, as opposed to the planned expenditures that the operating budget figure represents. Totals for each purpose may be divided into Salary vs. Non-Salary Expenditures. These categories include:

Administrative support	Physical plant
Alumni programs/services	Public service
Auxiliary enterprises	Research
Degree programs & instructional activity	Scholarships
Faculty/staff recruiting expenditures	Student services and admissions
Library services	Technology
Marketing & advertising	Total benefits compensation
Non-degree management education instruction	Other

BSQ Finances Module

8 Governance

8.1 Business School Advisory Council Relations

Information regarding whether various topics are brought up to that council by the business school, or vice versa. Topics include Budgets, Fundraising & Development; New Programs or Curricula; Faculty Hiring and Retention; Research or Research Needs; Experiential Learning/Internships; Relevance, Currency, Quality of Curriculum; Student Quality; Student Diversity; Desired Skill Sets of Graduates; Relationships with Central Administration/Other University Schools; and Other. If Other is selected, a description is entered as well.

Note: These data are available only if the business school has indicated in the survey that it has an advisory council, board, etc.

BSQFinancesModule

8.2 Business School Influence on Parent Budget

The relative level of influence on the determination of the annual operating budget and related resource allocation decisions, held by the business school on the overall budget of its parent university or institution.

The level of influence is measured on the following 1–5 scale:

- 1 — Input never impacts decisions
- 2 — Input not likely to impact decisions
- 3 — Some input may impact decisions
- 4 — Input is likely to impact decisions
- 5 — Input essentially determines decision outcomes

BSQFinancesModule

8.3 Level of Governance Autonomy

For various governance aspects, the level that best describes the level of autonomy their business school has with regard to its parent university or institution (if applicable), according to the following scale:

- 1 — The business school's parent institution makes the decisions centrally
- 2 — The business school makes the decisions jointly or in consultation with the parent institution
- 3 — The business school makes the decisions independently of the parent institution
- Other — A description of the relationship is provided

Governance aspects rated on this scale include: Financial Management, Determining Teaching Loads, Fundraising Efforts, Development, and Management of Overhead Expenses.

BSQ Finances Module

8.4 Organizational Control

Variables that indicate whether an array of business school functions or operations are managed or controlled:

- By the business school directly
- By the university or other parent institution of which the business school is a part
- Jointly, where the function or operation is controlled and/or budgeted at the institution level but includes staff or resources dedicated to the business school
- Independently, where the function or operation is not managed or controlled either by the business school or the university/parent institution
- N/A indicates the function or operation is not present at all

Functions include:

Academic advising for undergraduate and/or graduate students	Career services for undergraduate and/or graduate students
Academic assistance centers	Communications
Admissions for undergraduate and/or graduate students	Development
Business alumni relations	Information technology
Business libraries	Internship programs
Business research centers	Non-degree executive education centers
Business school or program buildings	Student residential housing

BSQ Finances Module

8.5 Resource Allocation Factors

These data indicate whether various items are factors in the determination of how funds flow from the parent institution to the business school, and vice versa, if applicable.

Potential factors include Number of Students, Cost per Student Enrolled, Teaching Loads, Revenue Generated by the Business School, and Other (with description).

BSQFinancesModule

8.6 Resource Allocation Models

The model used by the business school's administration to allocate resources to its internal departments, and if applicable, by the business school's parent university to allocate resources to the business school and other academic units. Options include:

- Central-Administration Management (CAM): Revenues from tuition, state appropriation, and other sources flow to the business school's/parent institution's central administration, which then allocates funds to the internal departments/ academic schools at its discretion, through a formal request process, or via predetermined formula(s).
- Responsibility-Centered Management (RCM): Formulas are developed to devolve revenue ownership directly to the operating school(s)/departments generating the revenue, and then to assess taxes to cover the school's/ departments' share of centrally borne expenditures.
- Other: Described by the reporting school. Multiple models can be selected, as appropriate.

BSQFinancesModule

8.7 Resource Tracking

These data indicate whether various individuals or groups play a role in or are responsible for keeping track of the sources and/or uses of business school resources. Such individuals/groups include the central administration of the business school's parent university/institution (if applicable), the business school's dean/dean's office, the business school's department heads, and individual members of the business school's faculty.

BSQFinancesModule

8.8 Stakeholder Influence and Involvement

The level of involvement in, and influence on, the determination of the annual business school operating budget and related resource allocation decisions, for various types of stakeholders, using a 1–5 scale for involvement/influence:

- 1—Does not participate/offer input / Input never impacts decisions
- 2—Minimal participation/input / Input not likely to impact decisions
- 3—Moderate participation/input / Some input may impact decisions
- 4—Significant participation/input / Input is likely to impact decisions
- 5—Sole responsibility / Input essentially determines decision outcomes

Stakeholders include (as applicable to the school): University Provost/Chief Academic Officer, University Finance Office, University Faculty (e.g., Faculty Senate), Business School Dean/Dean's Office, Business School Department Heads, Business School Faculty, Business School Advisory Council, Faculty Union(s), Students, Accrediting Bodies, Domestic Government Agencies, and Donors.

BSQFinancesModule

8.9 Tuition Collection Models

At each degree level (Undergraduate, Master's, Doctoral), data indicating which of several tuition collection models are used. Multiple models can be selected at each level to reflect different practices for different degree programs at the same level. Model options include:

- A—Business school collects tuition directly from students and pays a certain percentage to the central administration of the school's parent university.
- B—Business school's parent university collects tuition for all its academic units and allocates the funds to the business school for its operating budget.
- C—Tuition is not collected by the parent university and/or business school (i.e., the program is free of charge).
- D—Other, with description

BSQFinancesModule

9 Graduate Employment

9.1 Accounting Unit Graduate Salaries

For graduates of each program reported on the APQ, who reported seeking full-time professional employment, reported receiving and accepting a job offer by their graduation date or within 6 months, and also reported their starting base annual salary, the accounting unit may report the mean, median, lowest and highest salary figure reported. For graduates of master's and doctoral programs, the salary figures may also be broken out by graduates from the home country/territory of the reporting accounting unit versus those from elsewhere. At the master's level, all these numbers may also be broken out by vehicle delivery type (e.g., face-to-face, blended/hybrid, online, etc.).

Accounting Programs Questionnaire (APQ), 2021-22 and prior survey years

9.2 Accounting Unit Graduates

For each program reported on the APQ, the accounting unit may report the numbers of graduates who are seeking employment after graduation, and those not seeking employment for various reasons (e.g., already employed while undertaking the program, continuing their education, starting a business, etc.). For those seeking employment, the unit may also report the numbers who receive and accept offers of full-time employment prior to or by graduation, after graduation but within 3 months, or after 3 months but before 6 months.

For those who receive and accept job offers, the unit may also report the numbers who give their base annual starting salary figures. At the master's level, all these numbers may also be broken out by vehicle delivery type (e.g., face-to-face, blended/hybrid, online, etc.).

Accounting Programs Questionnaire (APQ), 2021-22 and prior survey years

9.3 Business Unit Basic Graduate Employment Data

Basic characteristics of the reporting school with regard to the program levels they offer, and for which they have data about their graduates' post-degree employment. Includes currency used for reporting financial figures, the degree levels offered by the school, and the degrees for which they have graduate employment data to report. Beginning with the 2023-24 survey year, schools also report whether they collect starting salary data from their alumni by exact amounts or by salary ranges. Degree levels include: Undergraduate, Masters-Generalist (including separate tables for MBA and EMBA breakouts, as applicable to the reporting school), Masters-Specialist, and Doctoral.

BSQ Employment Module

9.4 Business Unit Graduate Employment

For each program level reported on the BSQ Employment Module, the business school may report the numbers of graduates who are seeking employment after graduation, and those not seeking employment for various reasons (e.g., already employed while undertaking the program, continuing their education, starting a business, etc.). For those seeking employment, the business school may also report the numbers who receive and accept offers of full-time employment prior to or by graduation, after graduation but within 3 months, or after 3 months but before 6 months.

For those who receive and accept job offers within 6 months of their graduation date, the school may also report the numbers who give their base annual starting salary figures. At the master's and doctoral levels, the school may also report the number of graduates who give figures for signing bonuses and/or other guaranteed compensation. All these numbers may also be broken out by graduates of full-time or part-time programs. Program levels for reporting purposes include: Undergraduate (all combined), Masters- Generalist (all combined), MBA, EMBA, Masters-Specialist (all combined), and Doctoral (all combined).

BSQ Employment Module

9.5 Business Unit Graduate Salary and Compensation

For graduates of each program level reported on the BSQ Employment Module, who reported seeking full-time professional employment, reported receiving and accepting a job offer by their graduation date or within 6 months, and also reported their starting base annual salary, the business school may report the mean, median, lowest and highest salary figure reported. For graduates of master's and doctoral programs, the business school may also report the mean, median, lowest, and highest figures reported for any signing bonuses and/or other guaranteed compensation. Beginning with the 2023-24 survey year, schools that collect graduate salary data in ranges rather than specific amounts per person can report the range categories used and how many graduates fall within each range category.

Program levels for reporting purposes include: Undergraduate (all combined), Masters-Generalist (all combined), MBA, EMBA, Masters-Specialist (all combined), and Doctoral (all combined). Reporting schools have the option to break all data out by graduates of full-time and part-time programs.

BSQ Employment Module

10 Innovations That Inspire

10.1 Innovation Characteristics

Groups of keywords that are applied to entered innovations by the reporting business school. Multiple such categories can be applied to a single innovation.

Innovations That Inspire

10.2 Innovations

An annual initiative, the Innovations That Inspire challenge recognizes institutions from around the world serving as champions of change in the business education landscape. Business schools are invited to report examples of how they are producing innovative and impactful new curricula, research, programs, and thought leadership. Each reported innovation includes descriptive text, URL links to further information, and a contact person at the reporting school for further information.

Innovations That Inspire

11 Mission and Strategic Management

11.1 Accounting Unit Age of Mission and Strategic Plan

The academic year in which the accounting unit's mission statement and strategic plan were adopted or last revised.

BSQ Programs Module; Accounting Programs Questionnaire (APQ)

11.2 Accounting Unit Mission and Priorities

The text of the accounting unit's mission statement and the levels of emphasis (Low, Medium, or High) that the mission places upon different types of activities and research.

Activity Types:

Intellectual Contributions, Service, and Teaching

Research Types:

Applied or Integration/Application Scholarship, Basic or Discovery Scholarship, and Teaching & Learning Scholarship

BSQ Programs Module; Accounting Programs Questionnaire (APQ)

11.3 Area of Recruiting Focus

For various program types, the geographic area in which the school focuses for marketing and student recruitment. Program types include Undergraduate, MBA, EMBA, Other Master's, and Doctoral. Options include:

- Local—within local county/municipality
- State/Provincial—within home state/province
- Intra-national region—region within host location
- National—throughout host location
- International region—within continental area
- Global—throughout entire world
- Not Applicable (if the school does not offer programs of the listed type).

BSQ Programs Module

11.4 Business School Age of Mission and Strategic Plan

The academic year in which the business school's mission statement and strategic plan were adopted or last revised.

BSQ Programs Module

11.5 Business School Mission and Priorities

The text of the business school's mission statement and the levels of emphasis (Low, Medium, or High) that the mission places upon different types of activities and research.

Activity Types:

Intellectual Contributions, Service, and Teaching

Research Types:

Applied or Integration/Application Scholarship, Basic or Discovery Scholarship, and Teaching & Learning Scholarship

BSQ Programs Module

12 Programs

12.1 Accounting Unit Program

The complete list of programs offered by the accredited accounting unit. For each program, the following characteristics are reported:

- Education Level (e.g., Undergraduate, Masters-Generalist, Masters-Specialist, Doctoral, Graduate Level Certificate, Integrated Undergrad-Masters, etc.)
- Program Title
- Field/Discipline (e.g., Accounting, Actuarial Science, Assurance Services, Financial Reporting, Forensic Accounting, Governmental Accounting, Information Systems, Internal Auditing, Managerial Accounting, Taxation, and/or Other)
- Major Emphasis
- Sub-emphasis (if any)
- Program Life Cycle (Start Year and, if applicable, End Year)
- Program Characteristics (At least one must be selected for each program when reported):
 - Full-Time (FT) - The program may be completed in full by students who enroll only on a full-time basis.
 - Part-Time (PT) - The program may be completed in full by students enrolled only on a part-time basis.
 - 1 Year (1-YR) - program is designed to be completed in 1 year by students who enroll for 1 year only.
 - Evenings and Weekends (EW) - all courses requiring participation at a designated time (synchronous learning, whether face-to-face or online) are available during evenings and weekends.
 - Off-Campus (OC) – The program may be completed in full by students enrolled only in courses taught at locations other than the main campus of the business unit.
 - Partner (PRT) - The program involves a formal partnership with another academic unit on campus or another institution or organization to deliver courses required to earn the degree.
- Delivery Vehicles (At least one must be selected for each program when reported)
 - Face-to-Face: The program may be completed fully on campus in a face-to-face setting on one of the school's campuses.
 - Primarily Online (OL) – The program may be completed in full by students enrolled only in courses taught online. Includes programs in which some limited residency is required for orientation or testing.
 - Exclusively Online (OL) - The program may be completed in full by students enrolled only in courses taught online, including all testing and orientations (e.g., the student can complete all transactions at a distance).
 - Multi-Modal (MM) – The program can be completed in full, either face-to-face or online, where all required courses are available via both delivery modes and students can choose the method of delivery for each of their courses and could possibly be in both distance and face-to-face courses during the same semester (e.g., timeframe).

- Blended/Hybrid (B/H) - The program requires the student to take courses that are face-to-face and courses that are delivered online, such that students must attend courses that may be a combination of both online and face-to-face delivery, online-only, and face-to-face only.
- Non-Digital Distance Education (NDDE) - The program is available for completion by students enrolled only in courses taught via distance learning, EXCLUDING online (e.g., by correspondence courses).

BSQ Programs Module; Accounting Programs Questionnaire (APQ)

12.2 Business Program Level of Reporting Detail

The level of detail at which the business school reports enrollment and admissions data for its master's, doctoral, and certificate programs. Options include Level 1, which gives a unique data table for each degree title + field/discipline combination, and Level 2, which gives a unique data table for each degree title only. For example, if a school reports multiple MBA programs, each with a different disciplinary field (e.g., Accounting, General Business, Finance, etc.), then selecting Level 2 would create a single data table for all MBA programs, while Level 1 would allow the school to report enrollment and admissions data for each individually (e.g., MBA in Accounting, MBA in General Business, MBA in Finance, etc.).

Prior to the 2016-17 survey year, Level 3 (Masters-Generalist/EMBA/Masters-Specialist in aggregate) was also an option. Level 3 reporting gave three data tables regardless of what master's programs were listed; one for all Masters-Specialist programs, one for all EMBA programs, and one for all other Masters-Generalist programs, including MBAs.

BSQ Programs Module

12.3 Business School Program

The complete list of programs offered by the business school. For accredited schools, whether or not each individual program lies within the scope of accreditation is entered and reviewed by AACSB Accreditation Staff. For each program, the following characteristics are reported:

- Education Level (e.g., Undergraduate, Masters-Generalist, Masters-Specialist, Doctoral, Graduate Level Certificate, etc.)
- Degree Title
- Field/Discipline (see section 4.1 for complete list)
- Major Emphasis
- Sub-emphasis (if any)
- Program Life Cycle (Start Year and, if applicable, End Year)
- Program Characteristics (At least one must be selected for each program when reported):
 - Full-Time (FT) - The program may be completed in full by students who enroll only on a full-time basis.
 - Part-Time (PT) - The program may be completed in full by students enrolled only on a part-time basis.
 - 1 Year (1-YR) - program is designed to be completed in 1 year by students who enroll for 1 year only.
 - Evenings and Weekends (EW) - all courses requiring participation at a designated time (synchronous learning, whether face-to-face or online) are available during evenings and weekends.
 - Off-Campus (OC) – The program may be completed in full by students

- enrolled only in courses taught at locations other than the main campus of the business unit.
- Partner (PRT) - The program involves a formal partnership with another academic unit on campus or another institution or organization to deliver courses required to earn the degree.
 - Delivery Vehicles (At least one must be selected for each program when reported)
 - Face-to-Face: The program may be completed fully on campus in a face-to-face setting on one of the school's campuses.
 - Primarily Online (OL) – The program may be completed in full by students enrolled only in courses taught online. Includes programs in which some limited residency is required for orientation or testing.
 - Exclusively Online (OL) - The program may be completed in full by students enrolled only in courses taught online, including all testing and orientations (e.g., the student can complete all transactions at a distance).
 - Multi-Modal (MM) – The program can be completed in full, either face-to-face or online, where all required courses are available via both delivery modes and students can choose the method of delivery for each of their courses and could possibly be in both distance and face-to-face courses during the same semester (e.g., timeframe).
 - Blended/Hybrid (B/H) - The program requires the student to take courses that are face-to-face and courses that are delivered online, such that students must attend courses that may be a combination of both online and face-to-face delivery, online-only, and face-to-face only.
 - Non-Digital Distance Education (NDDE) - The program is available for completion by students enrolled only in courses taught via distance learning, EXCLUDING online (e.g., by correspondence courses).

BSQ Programs Module

13 Appendix

Data Calendar

Free and unlimited access to data is available through AACSB's DataDirect system for participating AACSB educational members, and by custom request for the public media and other schools. There is a consulting fee for those not affiliated with a participating institution. Each year, AACSB member schools are invited to participate in annual surveys. Data collection and release time frames are listed in the table below:

Survey Name	Data Collection Time Frame	Data Release Time Frame	Required for all AACSB Accredited Schools and Schools Seeking Accreditation
Staff Compensation & Demographics Survey (SCDS)	Mid-September to Early December	Late February to Early March	Yes
BSQ Programs Module	Late November/Early December to Early/Mid-March	Late July to Early August	Yes
BSQ Employment Module	Early/Mid-March to Early May	Early to Mid-August	No
BSQ Finances Module	Late April to Late June	Mid- to Late September	Yes

AACSB Survey Data Descriptions

This current version of the Data Glossary reflects all of the surveys in our annual cycle:

BSQ Programs Module

The Programs Module of the Business School Questionnaire (BSQ) is AACSB's most recently developed survey. Since 2001, and prior to the 2020-21 survey year, the old singular BSQ captured data to track a wide variety of business school characteristics for the purpose of benchmarking and analysis. From 2020-21 onward, the BSQ Programs Module now captures much of the same data related specifically to business school programs, including admissions, enrollment, degrees conferred, student demographics, class sizes, tuition, and degree programs offered at all levels and by all delivery methods. It is the only globally distributed survey that offers insights into each business school's priorities with respect to teaching, intellectual contributions, and service. Additionally, it also provides information on business schools' research priorities, which is the only existing globally representative metric for current research priorities in business education.

BSQ Finances Module

The Finances Module of the Business School Questionnaire (BSQ) offers insight into each participating institution's financial activity, fundraising contributions, resources, and governance. Detailed information on operating budgets, expenditures, and sources of operating funds, along with the types and attributes of governance models, are a part of this module. By participating in this module, schools can glean information on resource allocation factors, tuition collection models, and how various business school functions or operations are managed or controlled (such as business school libraries, career services, admissions, academic advising, and more). The BSQ Finances Module has been a part of the AACSB suite of surveys since 2013-14 and is the only globally distributed survey that offers information on the net flow of funds between business schools and their parent institutions (where applicable). From 2020-21 onward, the BSQ Finances Module is the exclusive instrument for collecting these data.

BSQ Employment Module

This survey contains information about degree program graduates at all academic levels. Data gathered in this survey include the number of graduates seeking employment at the time of graduation, when graduates accept offers of employment, and the average, median, and range of starting salaries. At the graduate degree levels, data are also available on signing bonuses and other guaranteed compensation. The BSQ Employment Module has been a part of the AACSB suite of surveys since 2014-15.

Staff Compensation and Demographics Survey (SCDS)

This survey (previously known as the AACSB Salary Survey) contains information about faculty and staff salaries and demographics. Information on faculty and staff salaries is confidential and is only available for benchmarking in aggregate, such that no individual person or school data are accessible to any user except for their own school's data (if said user has data entry access to the survey). Only individuals who are granted access by their school's leadership are allowed to run reports on these data. All reports contain descriptive information wherever the number of schools selected for the comparison group is six or greater. From 2020-21 onward, the SCDS is the exclusive instrument for collecting all data pertaining to faculty and staff complements.

Accounting Programs Questionnaire (APQ)

The APQ is AACSB's only discipline-specific survey, designed with the express purpose of collecting comprehensive data about accredited accounting programs. In the spring of the 2005-06 academic year, AACSB formally introduced the APQ, exclusively for schools with additional accreditation in accounting. Similar to the BSQ, but focused specifically on the accredited accounting unit, information regarding institutional characteristics, mission statement, finances specific to the accredited accounting unit, programs, admissions, enrollment, degrees conferred, and employment of graduates at all academic levels, and participating and supporting faculty and their academic qualifications are entered and made available to participating schools for benchmarking. Beginning with the 2022-23 survey year, the APQ is no longer run as a separate survey form, but its component sections have been integrated into the SCDS, BSQ Programs Module, and BSQ Finances Module, in accordance with their themes.

Innovations That Inspire

This survey allows all AACSB member schools to identify up to two innovative practices within an annually specified theme, and share qualitative descriptions of them with their peers. A certain number of submissions are selected to be featured on the AACSB public website. All Innovations That Inspire are available in the DataDirect system for perusal by any DataDirect user, regardless of whether the user's school has submitted any entries.