



Accreditation Principles and Evaluation Criteria for the Accreditation of Accounting Programs

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November 2016



PREFACE

The International Accreditation Council for Business Education (IACBE) was founded in 1997 in response to the expressed needs of presidents, chief academic officers, and business deans, chairs, and heads of departments who wanted an accreditation process that was mission-driven and outcomes-based. The IACBE provides specialized accreditation for the business programs of hundreds of institutions of higher education throughout the world whose primary purpose is excellence in teaching and learning. The IACBE's innovative approach to the accreditation of business programs is based on the assessment of educational outcomes and the characteristics of excellence in business education.

This manual is organized into the following five sections:

- ❑ **Section One:** This section contains an introduction that describes (i) the mission of the IACBE and special accounting accreditation, (ii) the IACBE's philosophy of accounting accreditation, (iii) the IACBE's Characteristics of Excellence in Accounting Education, (iii) the recommendations and objectives from the Pathways Commission on Accounting Higher Education, (iv) the scope of accounting accreditation, and (v) eligibility criteria for special accounting accreditation.
- ❑ **Section Two:** This section provides instructions for preparing the self-study.
- ❑ **Section Three:** This section contains general background information pertaining to the academic accounting unit and the accounting programs that it offers.
- ❑ **Section Four:** This section contains the IACBE's accounting accreditation principles, evaluation criteria, and guidelines for addressing each principle in the self-study.
- ❑ **Section Five:** This section contains appendices.

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SECTION ONE: INTRODUCTION

Mission of the IACBE and Accounting Accreditation

The mission of the IACBE is to promote and recognize excellence in business education in institutions of higher education worldwide, at both the undergraduate and graduate levels, through specialized accreditation of business programs.

Since the discipline of accounting comprises a part of business education, the IACBE's mission also encompasses fostering and advancing excellence in accounting education through the special accreditation of accounting programs.

For the purpose of the special accreditation of accounting programs by the IACBE, the following disciplinary areas are considered to be the 'fields of accounting education': financial accounting and reporting, managerial/cost accounting, accounting information systems, accounting theory, global/international accounting, internal controls, accounting standards, governmental and not-for-profit accounting, accounting research, tax accounting, auditing, forensic accounting, accounting and professional ethics, business law, and accounting for specialized industries and market segments.

The IACBE expects accounting programs to be delivered by an established academic accounting unit. For the purpose of the special accreditation of accounting programs by the IACBE, an 'academic accounting unit' is defined to be the principal organizational unit that is responsible for the administration and delivery of the accounting programs of the institution, whether that unit is a department, division, school, college, or other organizational structure. This unit may be separate and apart from the academic business unit (e.g., a separate school of business and school of accountancy), or the academic accounting unit and the academic business unit may be the same entity (e.g., a division of business that consists of no internal sub-units and that is responsible for the administration of both business and accounting programs), or the academic accounting unit may be a part of a larger academic business unit (e.g., a department of accounting within a larger school of business). In addition, it is expected that the academic accounting unit will be led by a doctorally- or professionally-qualified business or accounting educator.

Institutions, academic accounting units, students, employers, and the general public all benefit from the external assurance of quality and continuous quality improvement that are fostered through the IACBE's accreditation process.

Philosophy of Accounting Accreditation

In promoting and fostering excellence in accounting education, the IACBE takes a mission-driven and outcomes-based approach to accreditation, in which the assurance of academic quality in accounting programs is based on the results of the assessment of educational outcomes rather than prescriptive input standards. Academic resource measures, i.e., the inputs into the educational process, do not by themselves provide prima facie evidence of the degree of academic quality. Just as managers and business organizations are evaluated in terms of their performance and not solely on input-related criteria, so too should academic accounting units be evaluated on the results of their efforts.

Consequently, the focus should be on the value of those resources to the stakeholders of the academic accounting unit and its parent institution in terms of their ability to perform, i.e., their ability to produce measurable results or outcomes pertaining to student learning, operational effectiveness, and the achievement of the academic accounting unit's mission. Therefore, for IACBE purposes, 'academic quality' in accounting education is defined to be the level of performance of the academic accounting unit in the context of its mission as measured by the extent of accomplishment of the unit's intended student learning outcomes in its accounting programs, its intended operational outcomes, and its mission and broad-based goals. The determination of the degree to which desired results are being achieved and the demonstration of academic quality in accounting education are accomplished through a comprehensive program of outcomes assessment.

Adequate quantitative and qualitative levels of human, financial, and physical resources are important factors in determining academic quality. However, the overall quality of accounting education also depends on the educational processes used by the academic accounting unit to convert those resources to outcomes. These include such processes as teaching and other faculty interactions with students; faculty development and scholarly activities; curricular review and enhancement; and strategic planning. Therefore, given the vital roles played by inputs and processes, the IACBE's quality assurance process involves a comprehensive set of accreditation criteria pertaining to measures of academic resources and educational processes as well as quality assessment and advancement. These criteria are based on best practices in accounting education, are designed to promote excellence in accounting education, and are used in determining the extent to which the academic accounting unit is achieving its mission, goals, and intended outcomes.

The IACBE bases its accreditation reviews on 'principles' rather than standards. Accreditation standards and principles are similar in that both may be used to evaluate academic quality in accounting education. However, the use of prescriptive input standards involves the specification of arbitrary thresholds and assumes that their achievement ensures high-quality outcomes, which is not necessarily the case. On the other hand, accreditation principles serve as fundamental guides that represent what is desirable in terms of academic quality, allow for a continuum of accomplishment, provide benchmarks for evaluating progress toward excellence, and are used to encourage continuous improvement. Given their differing missions, goals, processes, intended outcomes, and environmental settings, there is no standard that universally fits all academic accounting units. However, principles can apply generally across a variety of environmental, organizational, and institutional contexts, and enable an academic accounting unit to maintain its organizational culture and identity and to be innovative and creative in the design and implementation of its programs, processes, and operations.

The IACBE is committed to a developmental approach to fostering and advancing excellence in accounting education. The IACBE and its members function in a collaborative and cooperative manner on a shared journey toward higher levels of quality in accounting education.

The IACBE is both flexible and innovative in applying its philosophy of accounting accreditation. It recognizes that accounting education takes place within a dynamic, complex environment that requires innovative approaches to achieving high-quality accounting outcomes.

Characteristics of Excellence in Accounting Education

The IACBE promotes and recognizes excellence in accounting education in institutions of higher education worldwide. However, excellence in accounting education is multidimensional and may be interpreted in different ways depending on the educational, historical, cultural, legal/regulatory, and organizational environments in which the academic accounting unit operates. The IACBE recognizes and respects this fact, but however it is interpreted, excellence in accounting education normally exhibits the following common characteristics:

- The academic accounting unit acts with integrity and responsibility in its interactions with all of its stakeholders.
- The academic accounting unit has a clearly-defined mission and broad-based goals that are consistent with those of the institution and that explicitly encompass accounting education.
- The academic accounting unit strives for higher levels of performance consistent with its mission as reflected in the student learning outcomes in its accounting programs, its operational effectiveness, and the accomplishment of its mission and broad-based goals.
- The academic accounting unit engages in a strategic planning process that is driven by its mission and that incorporates processes for involving external stakeholders from the accounting community and business and industry.

- ❑ The academic accounting unit has developed and implemented an outcomes assessment process that promotes continuous improvement in its accounting programs, and is linked to the strategic plans of both the academic accounting unit and the institution.
- ❑ The academic accounting unit develops students, both personally and professionally, into well-educated, ethical, and competent accounting professionals.
- ❑ The academic accounting unit encourages and fosters innovation and creativity in accounting education.
- ❑ The academic accounting unit implements clear and effective policies, procedures, and processes governing its interactions with internal and external stakeholders.
- ❑ The academic accounting unit has meaningful and effective linkages between the classroom and practitioners in the accounting community, thereby contributing to the assurance of currency and relevance of its accounting programs.
- ❑ The academic accounting unit encourages external cooperative relationships with other educational units and institutions that are consistent with its mission and broad-based goals and that contribute to the academic quality of its accounting programs.
- ❑ Accounting faculty members in the academic accounting unit integrate ethical viewpoints and principles in their teaching activities.
- ❑ Accounting faculty members in the academic accounting unit strive to be effective teachers who are current in their professional fields and are active in contributing to their institutions and disciplines.
- ❑ Accounting faculty members are positively engaged within their academic accounting unit and contribute to its mission and broad-based goals through appropriate faculty development and faculty evaluation processes.
- ❑ The mix of academic and professional credentials of the accounting faculty is worthy of the respect of the academic, business, and accounting communities.
- ❑ The institution provides resources to the academic accounting unit that are adequate to support its accounting programs and to accomplish its mission and broad-based goals.
- ❑ The curricula in accounting programs reflect the missions of the institution and its academic accounting unit, and are consistent with current, acceptable accounting practices and the expectations of professionals in the academic, business, and accounting communities.
- ❑ The curricula in accounting programs ensure that students understand and are prepared to deal effectively with critical issues in a changing global business environment.
- ❑ The content of accounting courses is delivered in a manner that is appropriate, effective, and stimulates learning.
- ❑ The academic accounting unit is accountable to its stakeholders for the value and quality of the education that it provides.

These Characteristics of Excellence in Accounting Education are critical factors in demonstrating academic quality in accounting education. In addition, they have been shown to be elements of high-quality accounting programs and highly-performing academic accounting units regardless of the environmental settings in which they operate.

Furthermore, the Characteristics of Excellence in Accounting Education serve as the basis for the IACBE's accounting accreditation principles – the Assembly's evaluation criteria for the accreditation of accounting programs – with each principle being linked to one or more of the characteristics of excellence.

The Pathways Commission on Accounting Higher Education: Recommendations and Objectives

The Pathways Commission on Accounting Higher Education was established by the American Accounting Association (AAA) and the American Institute of Certified Public Accountants (AICPA) for the purpose of studying the future of higher education for the accounting profession. In its report entitled *Charting a National Strategy for the Next Generation of Accountants (July 2012)*, the commission identified the following recommendations and objectives for transforming accounting higher education and developing educational pathways for the purpose of creating the strongest possible community of students, academics, practitioners, and other knowledgeable leaders in the study and practice of accounting:

- ❑ **Recommendation 1:** Build a learned profession for the future by purposeful integration of accounting research, education, and practice for students, accounting practitioners, and educators.
 - Objective 1.1: Integrate professionally-oriented faculty more fully into significant aspects of accounting education, programs, and research.
 - Objective 1.2: Focus more academic research on relevant practice issues.
 - Objective 1.3: Enhance the value of practitioner-educator exchanges.
 - Objective 1.4: Integrate accounting research into accounting courses and programs.
- ❑ **Recommendation 2:** Develop mechanisms to meet future demand for faculty by unlocking doctoral education via flexible pedagogies in existing programs and by exploring alternative pathways to terminal degrees that align with institutional missions and accounting education and research goals.
 - Objective 2.1: Allow flexible content and structure for doctoral programs.
 - Objective 2.2: Develop multiple pathways to terminal degrees in accounting.
- ❑ **Recommendation 3:** Reform accounting education so that teaching is respected and rewarded as a critical component in achieving each institution's mission.
 - Objective 3.1: Increase reward, recognition, and support for high-quality teaching.
 - Objective 3.2: Better connect faculty annual review, promotion, and tenure processes to the quality of teaching.
 - Objective 3.3: Improve how universities value the importance of teaching.
- ❑ **Recommendation 4:** Develop curriculum models, engaging learning resources, and mechanisms for easily sharing them as well as enhancing faculty development opportunities in support of sustaining a robust curriculum.
 - Objective 4.1: Engage the accounting community to define the body of knowledge that is the foundation for accounting's curricula of the future.
 - Objective 4.2: Implement curricular models for the future.
 - Objective 4.3: Develop guiding principles and support for a range of faculty development opportunities through varied career paths and cycles.
- ❑ **Recommendation 5:** Improve the ability to attract high-potential, diverse entrants into the profession.
 - Objective 5.1: Enhance perceptions of the study of accounting and career opportunities in accounting.

- Objective 5.2: Transform the first course in accounting.
 - Objective 5.3: Increase student access to master's programs.
 - Objective 5.4: Develop financial aid literacy programs.
 - Objective 5.5: Encourage a separate and more focused study of the impediments to better diversity within the profession.
- **Recommendation 6:** Create mechanisms for collecting, analyzing, and disseminating information about the current and future markets for accounting professionals and accounting faculty.
- Objective 6.1: Create mechanisms for collecting, analyzing, and disseminating information about the current and future markets for accounting professionals and accounting faculty.
 - Objective 6.2: Project future supply, demand, and competencies for accounting professionals.
 - Objective 6.3: Project future supply and demand for all accounting faculty in higher education.
 - Objective 6.4: Enhance the benefits of high school accounting education.
- **Recommendation 7:** Convert thought to action by establishing an implementation process to address these and future recommendations by creating structures and mechanisms to transition accounting change efforts from episodic events to a more continuous, sustainable process.
- Objective 7.1: Initiate a process that can sustain future accounting educational change efforts.

Furthermore, as noted by the Pathways Commission, “accountants typically hold vital positions of trust with professional responsibilities to both internal and external users. Fulfilling those responsibilities requires technical competency and professional integrity. Competence entails more than technical knowledge. To be competent, an accountant must possess both technical knowledge and professional skills, such as the ability to apply knowledge in making reasoned judgments and to communicate effectively. Additionally, accountants must act with integrity by recognizing their broad professional responsibility to all users of financial information and by making ethical decisions in conjunction with that responsibility. Integrity demands ethical action based on professional values. These characteristics of technical knowledge, professional skills, and integrity form the framework of competency needed by current and future accountants.”¹

Consequently, the Pathways Commission on Accounting Higher Education, in consultation with the International Federation of Accountants (IFAC), National Association of State Boards of Accountancy (NASBA), American Institute of Certified Public Accountants (AICPA), Institute of Management Accountants (IMA), Institute of Internal Auditors (IIA), and others, also developed recommendations for a set of foundational dimensions on which core competencies and skills needed in the ever-evolving accounting profession can be articulated. These core competency dimensions are organized into the following three general areas: (i) technical knowledge, (ii) professional skills, and (iii) professional integrity, responsibility, and commitment.

These sets of competency dimensions can serve as a foundation for developing strong and forward-looking accounting programs and curricula across a range of different types of higher education institutions and academic accounting units with a variety of differing missions. However, the Pathways Commission and the IACBE recognize that the specific competencies that students should acquire upon completion of their programs, and the desired performance levels on these competencies, will depend on the particular career path for which a given program is designed to prepare students and on the specific roles and responsibilities that students will assume as future accounting professionals.

¹ The Pathways Commission on Accounting Higher Education, “*Charting a National Strategy for the Next Generation of Accountants*,” Chapter 7, pp. 131-132.

The sets of core competency dimensions in accounting as recommended by the Pathways Commission are identified below:²

❑ **Technical Knowledge**

- Financial Accounting and Reporting
- Operational/Management Accounting
- Governmental Accounting and Reporting
- Auditing and Attest Services
- Taxation (Federal, State, Local, and International)
- Corporate Governance (Appropriate and Inappropriate Organizational Governance Structures)
- Independence and Professional Standards
- Nonprofit Accounting and Reporting
- Recognition of Economic Impact on Communities
- Strategic Planning
- Business Law
- Specialized Industry Requirements
- Forensic Accounting
- Decision Modeling
- Globalization

❑ **Professional Skills**

- Critical Thinking/Problem Solving
- Judgment and Decision Making
- Communications/Collaboration
- Leadership Skills
- Managerial Skills
- Technology Skills
- Commitment to Learning (Both a Skill and an Attitude)
- People Skills and Personality

² In this listing, only the broad competency dimensions are identified. For a more detailed listing of the Pathways Commission's foundational accounting core competency dimensions that includes sub-component dimensions, please see Appendix A.

❑ Professional Integrity, Responsibility, and Commitment

- Ethical Knowledge (Principles and Issue Recognition)
- Ethical Reasoning and Judgment
- Professional and Legal Responsibilities
- Behavior/Attitude Consistent with Core Values
- Commitment to the Accounting Profession's Broad Societal and Economic Purposes (the Public Interest)

In developing its accreditation criteria for accounting programs, the IACBE has incorporated, where applicable, the Pathways Commission's recommendations and objectives into its accounting accreditation principles, evaluation criteria, and self-study guidelines for documentation.

By linking the principles, criteria, and guidelines for special accounting accreditation with the Pathways Commission's recommendations and objectives, the quality assurance and advancement provided by the IACBE's accounting accreditation contribute to the reinvigoration and enhancement of higher education in accounting and to preparing the next generation of accounting professionals.

Scope of Accounting Accreditation

The IACBE accredits accounting programs that (i) lead to degrees at the associate, bachelor's, master's, and doctoral levels in institutions of higher education worldwide and (ii) are designed to prepare students for careers in the accounting profession, higher education, or for further graduate study in accounting. The IACBE does not accredit the accounting programs of institutions of higher education that offer only associate-level degrees.

The IACBE takes a broad view regarding careers in the accounting profession. From this broad perspective, accounting programs may prepare students for a variety of career paths, including careers in industry, government, not-for-profit organizations, public accounting, and higher education. Consequently, the IACBE's scope of accounting accreditation is not restricted to accounting programs that prepare students for professional licensure, certification, or designation (e.g., Certified Public Accountant, Chartered Accountant, etc.).

For the purposes of inclusion in the IACBE's scope of accounting accreditation, an 'accounting program' is defined as follows:

Accounting Program: A program of study consisting of an organized set of accounting and accounting-related courses, modules, subjects, etc. that satisfies the following criteria:

- ❑ The program leads to the awarding of a degree, diploma, or other equivalent credential;
- ❑ The courses, modules, subjects, etc. in the fields of accounting education comprising the program constitute 20 percent or more of the total requirements for an associate- or bachelor's-level degree, diploma, or other equivalent credential;³
- ❑ The courses, modules, subjects, etc. in the fields of accounting education comprising the program constitute 50 percent or more of the total requirements for a master's- or doctoral-level degree, diploma, or other equivalent credential;⁴

³ For example, if a bachelor's degree requires 120 credit hours for graduation, and 24 or more credits in the program are in the fields of accounting education, then the program is considered to be an accounting program.

⁴ For example, if a master's degree requires 36 credit hours for graduation, and 18 or more credits in the program are in the fields of accounting education, then the program is considered to be an accounting program.

- ❑ The courses, modules, subjects, etc. in the fields of accounting education comprising the program constitute 20 percent or more of the total hours required for a combined bachelor's/master's-level degree, diploma, or other equivalent credential;⁵
- ❑ The institution indicates through its website, catalog, bulletin, prospectus, marketing brochures, or other materials that it offers the program, or the program appears on a student's official transcript, diploma supplement, or other official record of program completion;
- ❑ The term 'accounting' or other accounting-field terminology (e.g. auditing, taxation, etc.) is included in the official program name or designation as it appears on a student's official transcript, diploma supplement, or other official record of program completion.

Furthermore, all accounting majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within a program will also be encompassed by the IACBE's scope of accounting accreditation if they satisfy the following criteria:

- ❑ Fifty percent or more of the requirements for any accounting major, concentration, specialization, focus area, emphasis, option, track, field, or stream, etc. are in the fields of accounting education;⁶
- ❑ The institution indicates through its website, catalog, bulletin, prospectus, marketing brochures, or other materials that the majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. are offered as part of the program, or the accounting majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. appear on a student's official transcript, diploma supplement, or other official record of program completion;
- ❑ The term 'accounting' or other accounting-field terminology (e.g. auditing, taxation, etc.) is included in the official name or designation of the major, concentration, specialization, focus area, emphasis, option, track, field, and stream, etc. as it appears on a student's official transcript, diploma supplement, or other official record of program completion.

Consequently, all programs of study in accounting and all majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. in accounting contained within the programs that satisfy the criteria listed above will normally be included in IACBE accounting accreditation reviews.

For the purpose of further defining the scope of IACBE accounting accreditation:

- ❑ The IACBE expects that accounting programs will normally be offered through the academic accounting unit. However, the IACBE respects the differences that exist within institutions of higher education, and realizes that institutions may have valid reasons for offering some accounting programs outside of the academic accounting unit. All accounting programs normally will be included in the IACBE accreditation review regardless of whether they are administered or delivered by the academic accounting unit or through other academic units of the institution.
- ❑ All accounting programs regardless of degree level normally will be included in the IACBE accreditation review.

⁵ For example, if a combined bachelor's/master's degree requires 150 credit hours for graduation, and 30 or more credits in the program are in the fields of accounting education, then the program is considered to be an accounting program.

⁶ For example, suppose that an academic accounting unit offers a Bachelor of Science in Accounting degree with tracks in accounting/real estate, accounting/international business, and computer information systems, and that the accounting program within the BSA consists of a set of courses common to all tracks plus 18 additional credits in each of the tracks. Furthermore, suppose that 12 credits in the accounting/real estate and accounting/international business tracks (66.7% of the required credits), and 6 credits in the computer information systems tracks (33.3% of the required credits) are in the fields of accounting education. Then, the accounting/real estate track and the accounting/international business track would be included in the accreditation review and the computer information systems track would not be included.

- ❑ All campuses, educational locations, and instructional sites of an institution at which accounting programs are offered normally will be included in the IACBE accreditation review, as long as those programs are under the degree-granting authority of the institution seeking accreditation. Where multiple campuses, educational locations, and instructional sites exist within the framework of one institution, the IACBE will determine which of those campuses, educational locations, and instructional sites may be included in a single accreditation review.
- ❑ All accounting programs, regardless of mode of delivery, normally will be included in the IACBE accreditation review. This includes online programs, adult degree-completion programs, hybrid programs, accelerated programs, and other 'nontraditional' programs, regardless of whether these programs are administered by the academic accounting unit.

In its application for special accounting accreditation, the academic accounting unit must provide a list of all accounting programs offered by the institution regardless of whether they are offered by the academic accounting unit (including all majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the programs), a list of all locations at which the programs are offered, and must indicate which, if any, of those programs, majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, streams, and locations it desires to exclude from the accreditation review.

However, stakeholders of the institution and the academic accounting unit, including faculty, current and potential students and their families, employers, governmental entities, and other members of the public who may have an interest in the institution and academic accounting unit, are entitled to know which programs are accredited by the IACBE and which are not. If an accounting program (including any major, concentration, specialization, focus area, emphasis, option, track, field, or stream, etc. contained within the program) offered at any particular instructional location is represented in printed or electronic materials alongside accredited programs, it is assumed that that the program (including any major, concentration, specialization, focus area, emphasis, option, track, field, or stream, etc. contained within the program) will be included in the IACBE accreditation review. To be excluded, programs, majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. at all locations must be clearly distinguishable from accredited programs by degree name and title, program descriptions, and other representations to stakeholders.

Furthermore, in its public notification of accounting accreditation by the IACBE, the form of notice and specific permissible language are prescribed by the IACBE, and in all cases, must clearly and transparently delineate the official names of the accounting programs that are accredited. This notice must not claim, or even imply, accreditation for excluded programs or for excluded majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the programs.

Eligibility Criteria for Special Accounting Accreditation

In order to be eligible for special accounting accreditation by the IACBE, all of the following criteria must be satisfied:

- ❑ The institution's academic business unit must be a member in good standing with the IACBE.⁷
- ❑ The institution's academic business unit must have already received standard IACBE accreditation for its business and accounting programs, or be a candidate for accreditation concurrently pursuing both standard business accreditation and special accounting accreditation.

⁷ An academic business unit is in good standing with the IACBE if and only if (1) it is current with its membership dues, (2) it has received no sanctions from the Board of Commissioners (i.e., warning, probation, suspension, etc.), and (3) its public notification of accreditation and public disclosure of student learning assessment results on its website are current and accurate.

- The programs in accounting for which the academic accounting unit is seeking accreditation must satisfy all of the criteria for inclusion in the IACBE's Scope of Accounting Accreditation (see the relevant section above).

Notes:

1. Special accounting accreditation by the IACBE is not a guarantee that graduates will meet the requirements to be eligible for certification.
2. It is incumbent upon the academic accounting unit to provide a written justification for any courses, modules, subjects, etc. lying outside of the fields of accounting education (as previously identified) that the unit wishes to include for the purpose of determining whether a program is eligible for special accounting accreditation by the IACBE.
3. Programs with accounting content that do not meet these eligibility criteria for special accounting accreditation are still eligible for standard business accreditation (assuming they meet the requirements to be included in the IACBE's scope of business accreditation).

SECTION TWO: PREPARING THE SELF-STUDY

Accreditation is a formal process in which a written document – a self-study – is produced for review and evaluation by an external team of professional peer reviewers. The completion of a comprehensive self-study for an institution's academic accounting unit is a requirement for achieving IACBE accreditation or reaffirmation of accreditation of the unit's accounting programs.

The IACBE recognizes, acknowledges, and respects the fact that academic accounting units around the world operate in differing educational, historical, cultural, and legal/regulatory environments. Therefore, each academic accounting unit will have its own unique mission, goals and objectives, and organizational culture, all of which are reflected in the self-study.

The self-study is used to document the academic accounting unit's compliance with the IACBE's accounting accreditation principles. The key to preparing a good self-study is to provide accurate, complete, and well thought-out responses to all of the accreditation principles. Inaccurate, incomplete, or improperly-formatted information may delay the accreditation process. Make sure that your responses are clear and address the relevant topics. At the same time, be succinct in the narrative statements that you provide. The quality of the content in the self-study is more important than the length of the document. Mentoring services are available to assist the academic accounting unit in preparing the self-study. For more information about IACBE mentoring services, please contact the IACBE headquarters offices at iacbe@iacbe.org.

The time period encompassed by the self-study (self-study year) must cover one full academic year; this should be the full academic year immediately preceding, and not including any portion of, the calendar year in which the site visit takes place. For example, if the site visit is scheduled for the calendar year of 2017, use the preceding academic year (2015-2016 academic year) as the self-study year.

A preliminary draft copy of the self-study must be submitted to IACBE headquarters no fewer than 120 days prior to the site visit. Upon receipt of the draft self-study, IACBE staff will contact the academic accounting unit to schedule a telephone consultation for the purpose of conducting an initial technical review of the self-study for completeness and accuracy. This technical review will not include any judgments regarding the quality of the responses contained in the self-study, nor will it evaluate the extent of the academic accounting unit's compliance with the IACBE's accreditation principles, policies, and requirements. These determinations are the prerogative of and will be made by the site-visit team and the Board of Commissioners. The purposes of the technical review are (i) to identify any technical issues associated with the academic accounting unit's self-study (i.e., missing, incomplete, and/or inaccurate information) and (ii) to help to ensure a smooth visit by the site-visit team. Any missing or incomplete responses and inaccurate information will be communicated to the academic accounting unit during the technical review consultation. Subsequent to the review, the academic accounting unit will then revise its self-study accordingly to ensure that it is complete, addresses all accreditation principles, and is in the appropriate format with accurate tables. The revised, final self-study must be submitted to IACBE headquarters no fewer than 60 days prior to the scheduled site visit. No explicit site visit travel arrangements will be made and no site visits will be conducted until the IACBE has received the final self-study documents.

The remainder of this section addresses the organization of the self-study and provides a description of the information that you are to include. The self-study should consist of two volumes: Volume 1 for your responses to the organizational and programmatic profile and accounting accreditation principles (including required tables), and Volume 2 for the appendices to accommodate bulky items such as strategic planning documents, outcomes assessment plan, faculty vitae, etc. It is recommended that you use tabs to separate the materials in Volume 2 of the self-study. The self-study and all supporting materials must be written in English.

The academic accounting unit's self-study submission must consist of two hard copies of Volume 1, two hard copies of the outcomes assessment plan, and one electronic copy of Volumes 1 and 2 of the final self-study documents.

The self-study should be organized in the following manner:

Volume 1

1. **Table of Contents**: This table should delineate the major sections of Volume 1 of the self-study document, including sections for the organizational and programmatic profile and each of the IACBE's accounting accreditation principles.
2. **Cover Page**: The cover page should be the first page of the self-study. A copy of a cover page template is provided in Appendix B of this manual.
3. **Organizational and Programmatic Profile**: This section provides essential background information and conveys a general profile of the academic accounting unit and the accounting programs that it offers.
4. **Documentation of Compliance with Accounting Accreditation Principles**: To prepare this section of the self-study, use the structure and guidelines found in Section Four: Accounting Accreditation Principles of this manual. List each principle in the order shown in Section Four, and then respond to each principle using the self-study guidelines for that principle. This manual is available in electronic form, and can be used as a template to develop your self-study.

Volume 2

1. **Table of Contents**: This table should list each of the appendices contained in Volume 2 of the self-study document.
2. **Appendices**: Materials that are sufficiently long to hinder the readability of your narrative responses in Volume 1 should be placed in an appendix. Many of these materials are identified in Section Four: Accounting Accreditation Principles of this manual. Tabs should be used to separate each of the appendices in Volume 2. If materials are placed in an appendix, please cite in your narratives in Volume 1 the tab location in which the materials are to be found.

SECTION THREE: ORGANIZATIONAL AND PROGRAMMATIC PROFILE

This section provides essential background information and conveys a general profile of the academic accounting unit and the accounting programs that it offers.

Self-Study Guidelines for Documentation

In the self-study:

1. Provide the following information pertaining to the academic accounting unit:
 - a. A description of the relationship between the academic accounting unit and the academic business unit.

Note: The academic accounting unit may be separate and apart from the academic business unit (e.g., a separate school of business and school of accountancy); or the academic accounting unit and the academic business unit may be the same entity (e.g., a division of business that consists of no internal sub-units and that is responsible for the administration of both business and accounting programs); or the academic accounting unit may be a part of a larger academic business unit (e.g., a department of accounting within a larger school of business).
 - b. If the academic accounting unit and the academic business unit are not the same entity, the academic accounting unit's organizational chart (this should be placed in an appendix of the self-study).
 - c. If the academic accounting unit and the academic business unit are not the same entity, the job description for the head of the academic accounting unit (this should be placed in an appendix of the self-study).
2. Provide Table OPP-1: Accounting Programs Included in the Accreditation Review. This table should provide a listing of each accounting program included in the accreditation review (including all majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the program), and an identification of all of the locations at which they are offered. If the program is delivered in partnership with other institutions, identify those institutions as well. This information should be presented by program level as shown in sample Table OPP-1 in these guidelines.

If these programs, majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, streams, and locations differ from the ones that appear in the institution's catalog, bulletin, prospectus, marketing brochures, or other materials for the self-study year, provide an explanation for this difference.

Notes:

In this listing, please do not use any colloquialisms to identify the accounting programs; use instead the official institutional degree designations or program names, i.e., the degree or program names that appear on students' official transcripts, diploma supplements, or other official records of program completion. For example, use 'Master of Accountancy' or 'Master of Science in Accounting' instead of 'master's degree in accounting.' Similarly, use 'Bachelor of Business Administration in Accounting' or 'Bachelor of Science in Accounting' instead of 'bachelor's degree in accounting.' The same applies to all majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the programs.

Insert or delete rows in the table as needed in order to accommodate the number of your accounting programs. In addition, delete rows in the table that do not apply to your academic accounting unit (e.g., if the academic accounting unit does not offer any associate- or doctoral-level programs, then delete those rows in the table).

3. For each of the accounting programs listed in item 2 above (including all majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the program), provide a copy of an official student transcript, diploma supplement, or other official record of program completion on which the degree or program name appears (these should be placed in an appendix of the self-study).

Note: Student names and other confidential information on these documents may be redacted.

4. Provide Table OPP-2: Public Notification of Accreditation. This table should provide the following information:
 - a. If you are pursuing special accounting accreditation non-concurrently with standard first-time accreditation or reaffirmation of accreditation of your business and accounting programs, the website path to the page on the institution's website containing your public notification of standard accreditation by the IACBE.
 - b. If you are pursuing reaffirmation of special accounting accreditation, the website path to the page on the institution's website containing your public notification of special accounting accreditation by the IACBE.

This information should be presented as shown in sample Table OPP-2 in these guidelines.

Note: In items 4.a and 4.b., do not provide URL addresses. Beginning with the institution's home page, describe the link on each page in the path on which someone would click in order to advance to the next page in the path.

For example:

1. Click on "Academics"
 2. Click on "School of Business"
 3. Click on "IACBE Accreditation"
- etc.

5. If you are pursuing special accounting accreditation non-concurrently with standard first-time accreditation or reaffirmation of accreditation of your business and accounting programs, provide Table OPP-3: Institutional and Business Program Enrollments. This table should provide the following information:
 - a. Figures for the total number of students by headcount who were enrolled in the institution for the self-study year and the previous two academic years
 - b. Figures for the total number of students by headcount who were enrolled in the business and accounting programs that have already received standard accreditation by the IACBE for the self-study year and the previous two academic years

This information should be presented as shown in sample Table OPP-3 in these guidelines.

Note: The figures in the table should be those for the overall institutional and program enrollments, not just the figures for the number of students who were admitted in these years.

6. Provide Table OPP-4: Number of Students in Accounting Programs. For each of the accounting programs listed in item 2 above (including each major, concentration, specialization, focus area, emphasis, option, track, field, and stream, etc. contained within the program), provide figures for the total number of students by headcount in the program for the self-study year and the previous two academic years. This information should be presented by program level as shown in sample Table OPP-4 in these guidelines.

Notes:

If a particular student pursued multiple programs during a given year, then include that student in the figures for each program in the relevant year. For example, if a student pursued both a Bachelor of Business Administration with a Concentration in Accounting and a Bachelor of Science in Accountancy during the self-study year, then include that student in the figures for each of the two programs in the self-study year.

Insert or delete rows in the table as needed in order to accommodate the number of your accounting programs. In addition, delete rows in the table that do not apply to your academic accounting unit (e.g., if the academic accounting unit does not offer any associate- or doctoral-level programs, then delete those rows in the table).

7. Provide Table OPP-5: Number of Accounting Students by Program Level. This table should provide figures for the number of associate-, bachelor's-, master's-, and doctoral-level students for the self-study year and the previous two academic years. This information should be presented as shown in sample Table OPP-5 in these guidelines.
8. Provide Table OPP-6: Degrees Conferred in Accounting Programs. For each of the accounting programs listed in item 2 above (including each major, concentration, specialization, focus area, emphasis, option, track, field, and stream, etc. contained within the program), provide figures for the number of such degrees conferred during the self-study year and the previous two academic years. This information should be presented by program level as shown in sample Table OPP-6 in these guidelines.

Note: Insert or delete rows in the table as needed in order to accommodate the number of your accounting programs. In addition, delete rows in the table that do not apply to your academic accounting unit (e.g., if the academic accounting unit does not offer any associate- or doctoral-level programs, then delete those rows in the table).

9. Provide Table OPP-7: Number of Accounting Faculty. This table should provide figures for the number of full-time and part-time/adjunct faculty members for the self-study year. This information should be presented as shown in sample Table OPP-7 in these guidelines.

Note: Figures for the number of all full-time, part-time, and adjunct accounting faculty members who taught accounting courses, modules, subjects, etc. offered by the academic accounting unit during the self-study year must be listed in the table. Full-time accounting faculty includes regular full-time accounting faculty, full-time visiting professors in accounting, and full-time accounting faculty with administrative loads, such as deans, and department and division chairs. Part-time accounting faculty includes adjunct faculty, administrative personnel, staff, and full-time faculty from other academic units in the institution who, on a part-time basis, teach accounting courses, modules, subjects, etc. offered by the academic accounting unit.

10. Describe any situations present at your institution requiring a special understanding during the accounting accreditation process.

Table OPP-1: Accounting Programs Included in the Accreditation Review

PROGRAMS	LOCATIONS	PARTNER INSTITUTIONS
ASSOCIATE-LEVEL PROGRAMS		
Associate of Applied Science in Accounting	Location #1	None
BACHELOR’S-LEVEL PROGRAMS		
Bachelor of Business Administration with a Concentration in Accounting	Location #1 Location #2	Partner #1
Bachelor of Science in Accountancy	Location #1	None
MASTER’S-LEVEL PROGRAMS		
Master of Business Administration with a Specialization in Managerial Accounting	Location #1 Location #2	Partner #1
Master of Public Accountancy	Location #1	None
DOCTORAL-LEVEL PROGRAMS		
Ph.D. in Accounting	Location #1	None

Table OPP-2: Public Notification of Accreditation

a. PUBLIC NOTIFICATION OF STANDARD ACCREDITATION OF BUSINESS AND ACCOUNTING PROGRAMS	
Click on:	
1.	Academics
2.	School of Business
3.	IACBE Accreditation
4.	
5.	
6.	
b. PUBLIC NOTIFICATION OF SPECIAL ACCREDITATION OF ACCOUNTING PROGRAMS	
Click on:	
1.	Academics
2.	School of Business
3.	Department of Accounting
4.	IACBE Accreditation
5.	
6.	

Table OPP-3: Institutional and Business Program Enrollments

a. INSTITUTIONAL ENROLLMENT BY HEADCOUNT		
SELF-STUDY YEAR	YEAR PRIOR TO SELF-STUDY YEAR	TWO YEARS PRIOR TO SELF-STUDY YEAR
980	890	810
b. NUMBER OF STUDENTS BY HEADCOUNT IN ACCREDITED BUSINESS AND ACCOUNTING PROGRAMS		
SELF-STUDY YEAR	YEAR PRIOR TO SELF-STUDY YEAR	TWO YEARS PRIOR TO SELF-STUDY YEAR
197	186	173

Table OPP-4: Number of Students in Accounting Programs

PROGRAM	NUMBER OF STUDENTS BY HEADCOUNT		
	SELF-STUDY YEAR	YEAR PRIOR TO SELF-STUDY YEAR	TWO YEARS PRIOR TO SELF-STUDY YEAR
ASSOCIATE-LEVEL PROGRAMS			
Associate of Applied Science in Accounting	8	10	7
BACHELOR'S-LEVEL PROGRAMS			
Bachelor of Business Administration with a Concentration in Accounting	16	15	14
Bachelor of Science in Accountancy	14	13	12
MASTER'S-LEVEL PROGRAMS			
Master of Business Administration with a Specialization in Managerial Accounting	11	10	8
Master of Public Accountancy	15	12	11
DOCTORAL-LEVEL PROGRAMS			
Ph.D. in Accounting	9	5	3

Table OPP-5: Number of Accounting Students by Program Level

PROGRAM-LEVEL	NUMBER OF STUDENTS BY HEADCOUNT		
	SELF-STUDY YEAR	YEAR PRIOR TO SELF-STUDY YEAR	TWO YEARS PRIOR TO SELF-STUDY YEAR
Associate-Level Students	8	10	7
Bachelor's-Level Students	25	24	23
Master's-Level Students	26	12	19
Doctoral-Level Students	9	5	3
TOTALS	68	61	52

Table OPP-6: Degrees Conferred in Accounting Programs

PROGRAM	NUMBER OF DEGREES CONFERRED		
	SELF-STUDY YEAR	YEAR PRIOR TO SELF-STUDY YEAR	TWO YEARS PRIOR TO SELF-STUDY YEAR
ASSOCIATE-LEVEL PROGRAMS			
Associate of Applied Science in Accounting	3	4	5
BACHELOR'S-LEVEL PROGRAMS			
Bachelor of Business Administration with a Concentration in Accounting	4	3	2
Bachelor of Science in Accountancy	6	5	7
MASTER'S-LEVEL PROGRAMS			
Master of Business Administration with a Specialization in Managerial Accounting	4	3	4
Master of Public Accountancy	7	6	6
DOCTORAL-LEVEL PROGRAMS			
Ph.D. in Accounting	3	2	1
TOTALS	27	23	25

Table OPP-7: Number of Accounting Faculty

TYPE OF FACULTY	NUMBER
Full-Time Accounting Faculty	10
Part-Time/Adjunct Accounting Faculty	2

SECTION FOUR: ACCOUNTING ACCREDITATION PRINCIPLES

In order to evaluate the overall quality of an academic accounting unit and the accounting programs that it delivers, the IACBE implements a quality assurance process that involves a comprehensive set of accounting accreditation principles pertaining to academic resource measures, educational processes, and quality assessment and advancement. These principles are extensions of and similar in structure to the principles for the standard accreditation of business and accounting programs. Furthermore, they involve additional expectations and requirements that are unique to accounting education and the preparation of students for careers in the accounting profession, higher education, or for further graduate study in accounting. In order for its accounting programs to be accredited by the IACBE, the academic accounting unit must demonstrate compliance with these principles as detailed in this manual.

The IACBE recognizes and acknowledges the fact that academic accounting units around the world operate in differing educational, historical, cultural, legal/regulatory, and organizational environments, and that, as a result, excellence in accounting education and high levels of academic quality may be achieved in different ways. Moreover, the IACBE encourages and supports alternative and innovative approaches to achieving excellence in accounting education. Consequently, academic accounting units in different countries may align themselves with the IACBE's accounting accreditation principles in a variety of ways. Wherever such differences exist, the academic accounting unit must nevertheless demonstrate that its programs and activities are in compliance with the principles. However, it is the policy of the IACBE and the Board of Commissioners to treat all academic accounting units fairly and consistently in the application of the IACBE's accounting accreditation principles and policies regardless of the educational, historical, cultural, legal/regulatory, and organizational environments in which they operate.

The IACBE is a mission-driven and outcomes-based accrediting and quality assurance agency, and it therefore appreciates and respects the fact that academic accounting units are guided by different missions. Therefore, the IACBE focuses its accreditation reviews on the overall performance of the academic accounting unit relative to its mission as measured by the outcomes assessment process. In order for its accounting programs to be accredited by the IACBE, the academic accounting unit must demonstrate an acceptable level of performance consistent with its mission and the IACBE's accounting accreditation principles.

Given the IACBE's philosophy of accounting accreditation, compliance with each of the accounting accreditation principles that pertain to academic resources and educational processes is interpreted and applied in terms of whether the particular resource or process is of sufficiently high quality to ensure achievement of the academic accounting unit's mission, goals, and intended outcomes, with the extent of such achievement being measured through the outcomes assessment process. In other words, compliance with each of the IACBE's resource and process principles is evaluated in terms of the degree to which the resource or process contributes toward producing desired results or outcomes pertaining to student learning, operational effectiveness, and the achievement of the academic accounting unit's mission and goals.

In its accreditation reviews, the IACBE employs each of its accounting accreditation principles to evaluate the extent of the academic accounting unit's achievement of excellence in accounting education. The principles, in their entirety, foster high levels of academic quality and promote continuous improvement in the overall performance of the academic accounting unit.

An introduction is provided for each broad accounting accreditation principle, including the IACBE's Characteristics of Excellence in Accounting Education and the recommendations and objectives of the Pathways Commission on Accounting Higher Education that relate to that principle. Each principle appears as a boxed item and is followed by evaluation criteria for that principle and guidelines for documenting compliance with that principle in the self-study. In responding to the self-study guidelines for documentation for each principle, the academic accounting unit should ensure that it addresses the evaluation criteria associated with that principle.

If the academic accounting unit is pursuing special accounting accreditation concurrently with standard accreditation of its business programs, and if the documentation provided in the self-study for business accreditation contains sufficient information and detail to evaluate its compliance with the accounting accreditation principles, then the unit may refer to this documentation in its responses to the accounting self-study guidelines. However, if this documentation does not contain sufficient detail to allow the site-visit team and the IACBE Board of Commissioners to determine the extent of compliance with the accounting accreditation principles, the academic accounting unit must provide additional documentation in its responses to the self-study guidelines for accounting accreditation. The lack of sufficient information in documenting compliance with the accounting accreditation principles may delay accreditation decisions.

Given that these principles and criteria are newly-established, and in keeping with the IACBE's developmental philosophy of accreditation, there will be an initial three-year transition period (2016-2018) during which academic accounting units are expected to report annually on their progress in addressing and complying with the evaluation criteria associated with the principles.

Principle A1: Commitment to Integrity, Responsibility, and Ethical Behavior

The bedrock on which any profession is built is its commitment to serve society and the broad public interest. In return, the profession receives a degree of autonomy and freedom to govern and manage its own affairs. The value and sustainability of this 'social compact' depends on the profession's willingness and ability to fulfill the promises and deliver upon the obligations inherent in the compact.

In higher education, the social compact involves a commitment on the part of institutions of higher learning to free inquiry, the search for truth, and the advancement of human understanding for the broad societal purposes of contributing to social, cultural, and economic development. On the other side of this compact and in exchange for serving the broad public interest, society grants its higher education institutions a level of public trust, which allows an unencumbered pursuit of higher education's mission and purposes.

Implicit in this public trust is the expectation that higher education institutions will act with honesty and integrity in fulfilling their commitment to society's broad purposes. If higher education fails to meet this expectation, then the bond between the public and higher education is broken and the social compact disintegrates.

Consequently, as members of the higher education community, it is imperative that academic accounting units act ethically and responsibly in their interactions with their various stakeholders. Absent ethical and responsible behavior on the part of academic accounting units and the institutions of which they are a part, the public's trust in their ability to serve the public interest is severely diminished.

The following Characteristics of Excellence in Accounting Education relate to a commitment to integrity, responsibility, and ethical behavior:

- ❑ The academic accounting unit acts with integrity and responsibility in its interactions with all of its stakeholders.
- ❑ The academic accounting unit implements clear and effective policies, procedures, and processes governing its interactions with internal and external stakeholders.
- ❑ The academic accounting unit develops students, both personally and professionally, into well-educated, ethical, and competent accounting professionals.
- ❑ Accounting faculty members in the academic accounting unit integrate ethical viewpoints and principles in their teaching activities.
- ❑ The academic accounting unit is accountable to its stakeholders for the value and quality of the education that it provides.

A1.1: Commitment to Integrity, Responsibility, and Ethical Behavior

Excellence in accounting education requires the academic accounting unit to act ethically, responsibly, and with integrity in all interactions with its stakeholders. Furthermore, the academic accounting unit must have established systems for encouraging and upholding ethical and responsible behavior.

Evaluation Criteria

In order to fulfill the commitment implicit in the social compact between the public and higher education and to serve the public interest of preparing ethical and competent accounting professionals, academic accounting units must demonstrate a commitment to ethical and responsible behavior in all interactions with their internal and external stakeholders. These interactions include, but are not limited to, printed and electronic communications with and representations to the stakeholders of academic accounting units. Breaches in this commitment and failure to act with integrity cause serious harm to the public interest and seriously undermine public trust and confidence in the value and quality of higher accounting education.

The IACBE recognizes and acknowledges the fact that academic accounting units may demonstrate a commitment to integrity and responsibility in a variety of different ways. As a result, there is no single metric, measure, or performance indicator for assessing ethical and responsible behavior. However, wherever such differences exist, academic accounting units must nevertheless demonstrate alignment with this principle. Furthermore, in support of this alignment, academic accounting units must have written, published, and transparently disclosed policies, procedures, and processes for promoting and fostering integrity and responsibility in the behavior of their internal stakeholders. If the academic accounting unit relies upon the established policies, procedures, and processes of the academic business unit or institution of which it is a part, it may submit this evidence as documentation of compliance with this principle.

Self-Study Guidelines for Documentation

In the self-study:

1. Identify and explain the ways in which the academic accounting unit demonstrates a commitment to ethical and responsible interactions with its internal stakeholders, including administrators, faculty, professional staff, and students.
2. Identify and explain the ways in which the academic accounting unit demonstrates a commitment to ethical and responsible interactions with its external stakeholders, including prospective students and their families; alumni; employers; accreditation agencies; organizations that supply funding; governmental oversight bodies; and other members of the public who may have an interest in the academic accounting unit.
3. Describe the system, including published policies, procedures, and processes, that the academic accounting unit employs to promote, foster, and support ethical and responsible behavior of its administrators, faculty, professional staff, and students.
4. Provide copies of the published policies, procedures, and processes identified in item 3 above (these should be placed in an appendix of the self-study; alternatively, if these documents are available on the academic accounting unit's or the institution's website, provide the URL address for these materials).
5. Identify and describe the methods or mechanisms employed by the academic accounting unit for detecting and addressing breaches of ethical and responsible behavior.

A1.2: Summary Reflection on the Commitment to Integrity, Responsibility, and Ethical Behavior

Excellence in accounting education requires an evaluation of the academic accounting unit's academic resources and its educational processes and activities in terms of their contributions to the unit's overall performance relative to its mission. This requires the academic accounting unit to evaluate (i) the extent to which it acts ethically and responsibly in its interactions with its stakeholders and (ii) the effectiveness of its commitment to integrity and responsibility in supporting excellence in accounting education.

Evaluation Criteria

The academic accounting unit should reflect upon the evidence presented in the self-study as it relates to the unit's overall performance in the context of its mission. In particular, excellence in accounting education requires the academic accounting unit to evaluate the sufficiency of its commitment to integrity, responsibility, and ethical behavior in contributing to the overall effectiveness of its activities and operations and in advancing academic quality in its accounting programs.

Self-Study Guidelines for Documentation

In the self-study:

Provide a summary reflection on the extent to which the academic accounting unit acts ethically, responsibly, and with integrity in its interactions with its stakeholders. In this reflection, consider the evidence presented in the self-study in the context of the academic accounting unit's mission and:

1. Describe the general conclusions that the academic accounting unit drew from the self-study regarding the effectiveness of its commitment to integrity, responsibility, and ethical behavior in supporting excellence in accounting education. These conclusions should include an identification of any changes and improvements needed in the academic accounting unit's interactions with its stakeholders and/or in its policies, procedures, and processes for encouraging and upholding ethical and responsible behavior.
2. Describe proposed courses of action to make the changes and improvements identified in item 1 above.

Principle A2: Quality Assessment and Advancement

The IACBE exists to advance academic quality in accounting education worldwide. For IACBE purposes, 'academic quality' in accounting education is defined to be the level of performance of the academic accounting unit in the context of its mission as measured by the extent of accomplishment of the unit's intended student learning outcomes in its accounting programs, its operational effectiveness, and its mission and broad-based goals. The determination of the degree to which desired results are being achieved and the demonstration of academic quality in accounting education are accomplished through a comprehensive program of outcomes assessment.

Outcomes assessment is a systematic process that is used to measure the effectiveness of an institution and the academic quality of its degree programs. The process involves the collection and evaluation of information pertaining to the extent to which institutional goals, objectives, and intended outcomes are being achieved in order to inform planning, budgeting, and decision making. In addition, the outcomes assessment process provides a basis for continuous improvement in curriculum, pedagogy, institutional resources, academic support services, staffing, and other aspects of institutional operations that impact student learning.

The IACBE is a mission-driven and outcomes-based accrediting and quality assurance agency, and it therefore focuses its accounting accreditation reviews on the performance of the academic accounting unit relative to its mission. The performance of the academic accounting unit depends on its overall effectiveness in its entire range of activities and operations. Therefore, the outcomes assessment process that is used to evaluate the academic accounting unit's performance must be comprehensive and must encompass the following areas:⁸

- ❑ **Mission and Broad-Based Goals:** The growing complexity of the global business environment and the rapidly changing accounting profession require academic accounting units to prepare themselves and the new generation of accounting students for the future challenges associated with serving the broad public interest. Since the academic accounting unit's mission provides strategic direction that guides the unit's decision making to meet those future challenges, the academic accounting unit's outcomes assessment process must provide for the assessment of the extent to which the unit's mission and broad-based goals are being accomplished.
- ❑ **Student Learning Assessment:** Since the principal activity of any academic institution is the education of its students, the academic accounting unit's outcomes assessment process must provide for the assessment of the extent to which the intended student learning outcomes in its accounting programs are being achieved.
- ❑ **Operational Assessment:** Since the quality of the academic accounting unit's performance depends on its ability to manage its human, physical, financial, and technological resources and its educational processes efficiently and effectively in support of mission achievement, i.e., on the extent of its operational effectiveness, the academic accounting unit's outcomes assessment process must provide for operational assessment.
- ❑ **Linkage with Strategic Planning:** The quality of the academic accounting unit's performance depends on its efforts in continuous improvement in its activities and operations to meet future challenges. Since this requires any necessary changes and improvements that are identified as a result of the outcomes assessment process to be incorporated into its planning process for the future, the academic accounting unit's outcomes assessment process must provide for the linkage of its outcomes assessment and strategic planning processes.

In order for its accounting programs to receive special accreditation by the IACBE, the academic accounting unit must provide evidence of mission accomplishment, student learning, operational effectiveness, and continuous improvement. Consequently, the process of outcomes assessment is

⁸ See the IACBE document entitled "*Key Content Areas of an Outcomes Assessment Plan for Accounting Programs.*" This document is available on the IACBE website at: www.iacbe.org/oa-documents.asp.

essential in measuring the effectiveness of the academic accounting unit, and in determining the extent to which the unit is achieving its mission, goals, and intended outcomes.

The following Characteristics of Excellence in Accounting Education relate to quality assessment and advancement:

- ❑ The academic accounting unit has a clearly defined mission and broad-based goals that are consistent with those of the institution and that explicitly encompass accounting education.
- ❑ The academic accounting unit strives for higher levels of performance consistent with its mission as reflected in the student learning outcomes in its accounting programs, its operational effectiveness, and the accomplishment of its mission and broad-based goals.
- ❑ The academic accounting unit engages in a strategic planning process that is driven by its mission and that incorporates processes for involving external stakeholders from the accounting community and business and industry.
- ❑ The academic accounting unit has developed and implemented an outcomes assessment process that promotes continuous improvement in its accounting programs, and is linked to the strategic plans of both the academic accounting unit and the institution.
- ❑ The academic accounting unit develops students, both personally and professionally, into well-educated, ethical, and competent accounting professionals.

The following recommendations and objectives of the Pathways Commission on Accounting Higher Education relate to quality assessment and advancement:

- ❑ **Recommendation 4:** Develop curriculum models, engaging learning resources, and mechanisms for easily sharing them as well as enhancing faculty development opportunities in support of sustaining a robust curriculum.
 - Objective 4.1: Engage the accounting community to define the body of knowledge that is the foundation for accounting's curricula of the future.

A2.1: Assessment Planning

Excellence in accounting education requires the development of a comprehensive plan for assessing the extent of student learning in the institution's accounting programs and the operational effectiveness of the academic accounting unit. Furthermore, the plan must be driven by the mission of the academic accounting unit, must be linked to the strategic planning processes of the institution and the academic accounting unit, and must involve accounting faculty in all aspects of its development.

Evaluation Criteria

In order to demonstrate high levels of overall performance and academic quality in its accounting programs, the academic accounting unit must develop a comprehensive accounting outcomes assessment plan. The diversity of academic accounting units and the educational, historical, cultural, legal/regulatory, and organizational environments in which they operate, coupled with other characteristics unique to an academic accounting unit, suggests that the outcomes assessment process may be developed and implemented in a variety of different ways. The IACBE does not prescribe any particular approach to outcomes assessment, but whatever approach is employed, the following assessment areas must be addressed in the academic accounting unit's outcomes assessment plan for measuring and advancing quality in accounting education:

- 1. Mission and Broad-Based Goals:** The accounting outcomes assessment plan must include statements of the mission and broad-based goals of the academic accounting unit. In addition, the broad-based goals should represent the general aims or aspirations of the academic accounting unit and should flow directly from its mission. In other words, the academic accounting unit's broad-based goals should be instrumental to mission accomplishment in the sense that achievement of the goals would provide evidence that the academic accounting unit is accomplishing its mission. Therefore, each broad-based goal should be associated with and mapped to some aspect of the academic accounting unit's mission. Furthermore, the academic accounting unit's broad-based goals must include both broad student learning goals and operational goals that relate directly to the unit's accounting programs and the deployment and management of its resources and processes.

The academic accounting unit's broad-based student learning goals must be stated from the students' perspective (and not in terms of what the academic accounting unit will do, will provide, or intends to accomplish), and must clearly describe what students are expected to learn, know, understand, or be able to do as a result of completing their programs of study. In addition, they should encompass the intended student learning outcomes in its accounting programs (see Student Learning Assessment below) and should be general aggregates of those outcomes (i.e., each learning goal should have multiple intended learning outcomes associated with it).

The academic accounting unit's operational goals must clearly describe what the unit will do, will provide, or intends to accomplish in terms of its overall organizational and functional performance. Furthermore, they should also encompass its intended operational outcomes (see Operational Assessment below) and should be general aggregates of those outcomes (i.e., each operational goal should have multiple intended operational outcomes associated with it).

With the linkage between mission-goals-outcomes structured in this way, i.e., with broad-based goals flowing from the mission and encompassing the intended student learning and operational outcomes, evidence of achievement of the intended outcomes generated through the student learning and operational assessment processes will constitute evidence of the accomplishment of the broad-based goals, which in turn constitutes evidence that the academic accounting unit is accomplishing its mission.

2. **Student Learning Assessment:** The accounting outcomes assessment plan must state intended student learning outcomes for each accounting program to be included in the accreditation review. These intended learning outcomes should take the following forms:

- ❑ Accounting-Related Content Outcomes (i.e., outcomes relating to discipline-specific knowledge, concepts, principles, theories, etc., in the fields of accounting education)
- ❑ Accounting-Related Professional Skills Outcomes (i.e., outcomes relating to leadership abilities, professional communication skills, teamwork skills, quantitative and analytical abilities, information technology skills, etc.)
- ❑ Accounting-Related Ethics and Responsibility Outcomes (i.e., outcomes relating to ethical knowledge, reasoning, and judgment; professional and legal responsibilities; professional values and attitudes; accountability and the public interest; etc.)

In developing its accounting outcomes assessment plan, the academic accounting unit must ensure that the intended student learning outcomes in each of its accounting programs are appropriate to the particular career path and the specific roles and responsibilities for which the program is designed to prepare students.

Furthermore, the intended student learning outcomes for all accounting programs included in the accreditation review must be program-level outcomes. More specifically, the intended student learning outcomes for each accounting program must clearly describe what students are expected to know and be able to do at the conclusion of the program.

In addition, the intended student learning outcomes for all accounting programs included in the accreditation review must be appropriate to the degree level with which they are associated. In other words, they must reflect higher orders of learning and skills development at each successively-higher degree level. For example, the intended student learning outcomes for a master's-level accounting program must reflect appropriate master's-level discipline-specific knowledge, skills, and competencies, and these must be more advanced and more challenging to acquire than the discipline-specific knowledge, skills, and competencies for a bachelor's-level accounting program. Therefore, the intended student learning outcomes for all accounting programs included in the accreditation review must be formulated so as to represent higher levels of expected student performance as a student progresses from one degree level to the next.⁹

Moreover, the intended student learning outcomes must be measurable, must be stated using active verbs (e.g., according to Bloom's Taxonomy of Educational Objectives), and must clearly describe the knowledge, skills, abilities, and competencies that students are expected to acquire as a result of completing their programs of study.¹⁰

For each accounting program to be included in the accreditation review, the accounting outcomes assessment plan must also identify appropriate measures of student learning (and their associated evaluation rubrics) that will be employed to assess the intended student learning outcomes in the program. Furthermore, each intended student learning outcome in each program must be assessed by at least two different measures of student learning, at least one of which must be a direct measure.

Although the academic accounting unit must identify appropriate measures of student learning for each accounting program included in the accreditation review, it is not required that different

⁹ For guidance on developing intended student learning outcomes that are degree-level appropriate, see the Lumina Foundation's publication entitled "*The Degree Qualifications Profile*." This document is available on the IACBE website at: www.iacbe.org/oa-documents.asp.

¹⁰ For guidance on writing effective statements of intended student learning outcomes using Bloom's Taxonomy, see the IACBE's handbook entitled "*Bloom's Taxonomy of Educational Objectives and Writing Intended Student Learning Outcomes Statements*." This handbook is available on the IACBE website at: www.iacbe.org/oa-documents.asp.

programs have different learning measures. In other words, it is possible for a single measurement instrument to be used in multiple programs.¹¹

In addition, for each learning measurement tool (and each associated evaluation rubric) that will be employed in student learning assessment, the accounting outcomes assessment plan must specify the performance objectives (measurable performance targets/criteria) that will be used by the academic accounting unit to determine the extent to which the intended student learning outcomes are being achieved.¹²

- 3. Operational Assessment:** In order to measure operational effectiveness, the accounting outcomes assessment plan must state intended operational outcomes for the academic accounting unit (i.e., intended outcomes relating to the effective deployment and management of the unit's academic resources and educational processes).

These intended outcomes must be measurable and must clearly describe specific desired results for the academic accounting unit's critical success factors (CSFs) or key performance indicators (KPIs) relating to its resources and processes that will be evaluated in the determination of the operational effectiveness of the academic accounting unit.

The accounting outcomes assessment plan must also identify the measures, instruments, or methods that will be employed to assess the intended operational outcomes. Furthermore, each intended operational outcome must be assessed by at least one operational assessment measure, instrument, or method. In addition, for each measure, instrument, or method that will be used for operational assessment, the accounting outcomes assessment plan must specify the performance objectives (measurable performance targets/criteria) that, if achieved, will be evidence of operational effectiveness of the academic accounting unit.¹³

- 4. Linkage with Strategic Planning:** The accounting outcomes assessment plan must describe (i) the academic accounting unit and institutional strategic planning and budgeting processes (structures, steps, timetables, etc.), (ii) the ways in which the results from implementing the outcomes assessment plan (i.e., changes and improvements needed) are linked to the academic accounting unit and institutional strategic planning processes, and (iii) the ways in which the academic accounting unit's outcomes assessment process is linked to the institutional budgeting process.

A major purpose of outcomes assessment is to provide a basis for continuous improvement in curriculum, pedagogy, institutional resources, academic support services, staffing, and other aspects of institutional operations that impact student learning and the overall effectiveness of the academic accounting unit. It is therefore important that any needed changes and improvements identified through the assessment process be based on the best possible data, and that assessment results accurately and reliably

¹¹ For example, an end-of-program comprehensive examination could be used as a direct measure of student learning in both a Bachelor of Business Administration program with a concentration in accounting and a Bachelor of Science in Accounting program.

¹² Performance objectives for student learning are the measurable performance targets associated with the assessment instruments and rubrics used by the academic accounting unit in determining whether the intended student learning outcomes in its accounting programs have been achieved. For example, if the academic accounting unit is using a comprehensive project in a capstone course as a direct measure of student learning, then a performance objective might be that, on the rating scale in the project evaluation rubric (with 'exemplary' being the highest rating), at least 80% of the students will achieve a performance rating of 'acceptable' or higher on each of the evaluation criteria associated with the intended student learning outcomes assessed by the project.

¹³ Performance objectives for operational effectiveness are the measurable performance targets associated with the assessment instruments used by the academic accounting unit in determining whether the intended operational outcomes have been achieved. For example, if the academic accounting unit has identified an operational outcome pertaining to faculty teaching and is using a senior exit survey as a measure of this outcome, then a performance objective might be that 90% of the students will be either 'satisfied' or 'highly satisfied' with various aspects of faculty teaching as identified by relevant items in the survey instrument.

characterize the institution's accounting programs. Consequently, the academic accounting unit should undertake reasonable efforts to ensure that the measurement instruments employed for both student learning assessment and operational assessment possess adequate degrees of validity and reliability. Accordingly, the instruments that are employed as measures of student learning and the measurement tools and methods employed to assess the intended operational outcomes should actually measure the intended outcomes that they are intended to measure and they should yield similar, consistent results from the measurement of the intended outcomes under varying conditions.

Copies of all measurement tools (and their associated evaluation rubrics) that are employed to assess the academic accounting unit's intended student learning outcomes and intended operational outcomes must be included in an appendix of the accounting outcomes assessment plan.

Faculty in the academic accounting unit should be involved in all aspects of assessment planning and the development of the unit's outcomes assessment plan, including the determination of appropriate learning goals, intended learning outcomes, operational goals, and intended operational outcomes. Furthermore, the academic accounting unit should periodically review and renew its outcomes assessment plan for the purpose of ensuring that it is current, relevant, and appropriately aligned with the curricula in the unit's accounting programs and with the competencies expected of accounting professionals.

Self-Study Guidelines for Documentation

The accounting outcomes assessment plan must encompass all accounting programs for which the academic accounting unit is seeking special accreditation, and must conform to IACBE guidelines as outlined in the IACBE document entitled "*Key Content Areas of an Outcomes Assessment Plan for Accounting Programs.*"

The site-visit team and the Board of Commissioners will (1) review the academic accounting unit's outcome assessment plan and (2) evaluate the extent to which it complies with IACBE requirements.

In the self-study:

1. Provide a copy of the academic accounting unit's accounting outcomes assessment plan that encompasses each accounting program included in the accreditation review. The assessment plan must be prepared using the template developed by the IACBE.¹⁴ (The academic accounting unit's accounting outcomes assessment plan should be placed in an appendix of the self-study.)
2. For each accounting program included in the accreditation review, demonstrate that the intended student learning outcomes for the program are aligned and consistent with:
 - a. The particular career path and the roles and responsibilities for which the program is designed to prepare students;
 - b. The mission and broad-based goals of the academic accounting unit.
3. Describe the process employed by the academic accounting unit for the development, periodic review, and renewal of its outcomes assessment plan, and explain the ways in which the accounting faculty are involved and participate in the process.

¹⁴ The outcomes assessment plan template is available on the IACBE website at: www.iacbe.org/oa-documents.asp.

A2.2: Assessment of Student Learning and Operational Effectiveness

Excellence in accounting education is evaluated through the assessment of the academic accounting unit's mission and broad-based goals, intended student learning outcomes, and intended operational outcomes. This requires the academic accounting unit to have fully implemented its outcomes assessment plan.

Evaluation Criteria

In order to demonstrate high levels of overall performance and academic quality in its accounting programs, the academic accounting unit must fully implement a process of outcomes assessment. Compliance with each of the remaining accounting accreditation principles, which deal with academic resources and educational processes, is evaluated in terms of the degree to which the resource or process contributes to producing measurable results or outcomes, which is determined through the outcomes assessment process.

Self-Study Guidelines for Documentation

The site-visit team and the Board of Commissioners will (1) review the results from the implementation of the academic accounting unit's outcomes assessment plan and (2) evaluate the extent to which its mission and broad-based goals, intended student learning outcomes, and intended operational outcomes are being achieved.

In the self-study:

1. For each accounting program included in the accreditation review, provide Table A2-1: Student Learning Assessment Results. These results must include the following information:
 - a. Results from the implementation of the direct measures of student learning as identified in the academic accounting unit's outcomes assessment plan
 - b. Results from the implementation of the indirect measures of student learning as identified in the academic accounting unit's outcomes assessment plan
 - c. An indication of whether students achieved each of the intended learning outcomes as determined by the performance objectives (targets/criteria for the assessment measures) identified by the academic accounting unit in its outcomes assessment plan

This information must be presented using the table template provided in these guidelines.

Notes:

A separate table must be provided for each accounting program included in the accreditation review.

Add tables, and insert or delete rows in the tables as needed in order to accommodate the number of your (i) accounting programs and (ii) intended student learning outcomes.

In the sections of the learning assessment results tables labeled "Summary of Achievement of Intended Student Learning Outcomes," do not add or delete columns. Space is provided in these sections for four direct measures of student learning and four indirect measures of student learning. If you are employing fewer than this number of assessment instruments, simply leave cells in the unused columns blank. If you are employing more than this number of instruments, you will need to create additional summary-of-achievement tables to report your assessment information.

In these sections of the tables, (i) enter 'Met' in a given cell of a table if the performance objective for the instrument in that column was achieved for the intended learning outcome in that row, (ii) enter 'Not Met' if the performance objective for the instrument in that column was not achieved for the intended learning outcome in that row, or (iii) leave the cell blank if the instrument in that column does not measure the intended learning outcome in that row.

Italicized entries in the table template represent areas where the academic accounting unit should insert its own learning assessment information.

2. Provide Table A2-2: Operational Assessment Results. These results must include the following information:
 - a. Results from the implementation of the operational assessment measures identified in the academic accounting unit's outcomes assessment plan
 - b. An indication of whether each of the intended operational outcomes was achieved as determined by the performance objectives (targets/criteria for the assessment measures) identified by the academic accounting unit in its outcomes assessment plan

This information must be presented using the table template provided in these guidelines.

Notes:

Insert or delete rows in the table as needed in order to accommodate the number of your intended operational outcomes.

In the section of the operational assessment results table labeled "Summary of Achievement of Intended Operational Outcomes," do not add or delete columns. Space is provided in this section for eight operational assessment measures. If you are employing fewer than this number of assessment instruments, simply leave cells in the unused columns blank. If you are employing more than this number of instruments, you will need to create additional summary-of-achievement tables to report your assessment information. In this section of the table, (i) enter 'Met' in a given cell of a table if the performance objective for the instrument in that column was achieved for the intended operational outcome in that row, (ii) enter 'Not Met' if the performance objective for the instrument in that column was not achieved for the intended operational outcome in that row, or (iii) leave the cell blank if the instrument in that column does not measure the intended operational outcome in that row.

Italicized entries in the table template represent areas where the academic accounting unit should insert its own operational assessment information.

3. Based on the assessment results reported in items 1 and 2 above, provide a narrative appraisal of the extent to which the academic accounting unit is achieving its mission and broad-based goals.

**Table A2-1: Student Learning Assessment Results
(Associate-Level Programs)**

ASSOCIATE-LEVEL PROGRAMS									
Program Name									
a. Summary of Results from Implementing Direct Measures of Student Learning:									
1.	<i>Summary of Results for Direct Measure 1</i>								
2.	<i>Summary of Results for Direct Measure 2</i>								
3.	<i>Summary of Results for Direct Measure 3</i>								
4.	<i>Summary of Results for Direct Measure 4</i>								
b. Summary of Results from Implementing Indirect Measures of Student Learning:									
1.	<i>Summary of Results for Indirect Measure 1</i>								
2.	<i>Summary of Results for Indirect Measure 2</i>								
3.	<i>Summary of Results for Indirect Measure 3</i>								
4.	<i>Summary of Results for Indirect Measure 4</i>								
c. Summary of Achievement of Intended Student Learning Outcomes:									
Intended Student Learning Outcomes (ISLOs)		Learning Assessment Measures							
		Direct Measures of Student Learning				Indirect Measures of Student Learning			
Program ISLOs		<i>Direct Measure 1</i>	<i>Direct Measure 2</i>	<i>Direct Measure 3</i>	<i>Direct Measure 4</i>	<i>Indirect Measure 1</i>	<i>Indirect Measure 2</i>	<i>Indirect Measure 3</i>	<i>Indirect Measure 4</i>
		Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...
1.	<i>Program Learning Outcome 1</i>								
2.	<i>Program Learning Outcome 2</i>								
3.	<i>Program Learning Outcome 3</i>								
4.	<i>Program Learning Outcome 4</i>								
5.	<i>Program Learning Outcome 5</i>								

**Table A2-1: Student Learning Assessment Results
(Bachelor's-Level Programs)**

BACHELOR'S-LEVEL PROGRAMS									
Program Name									
a. Summary of Results from Implementing Direct Measures of Student Learning:									
1.	<i>Summary of Results for Direct Measure 1</i>								
2.	<i>Summary of Results for Direct Measure 2</i>								
3.	<i>Summary of Results for Direct Measure 3</i>								
4.	<i>Summary of Results for Direct Measure 4</i>								
b. Summary of Results from Implementing Indirect Measures of Student Learning:									
1.	<i>Summary of Results for Indirect Measure 1</i>								
2.	<i>Summary of Results for Indirect Measure 2</i>								
3.	<i>Summary of Results for Indirect Measure 3</i>								
4.	<i>Summary of Results for Indirect Measure 4</i>								
c. Summary of Achievement of Intended Student Learning Outcomes:									
Intended Student Learning Outcomes (ISLOs)		Learning Assessment Measures							
		Direct Measures of Student Learning				Indirect Measures of Student Learning			
Program ISLOs		<i>Direct Measure 1</i>	<i>Direct Measure 2</i>	<i>Direct Measure 3</i>	<i>Direct Measure 4</i>	<i>Indirect Measure 1</i>	<i>Indirect Measure 2</i>	<i>Indirect Measure 3</i>	<i>Indirect Measure 4</i>
		Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...
1.	<i>Program Learning Outcome 1</i>								
2.	<i>Program Learning Outcome 2</i>								
3.	<i>Program Learning Outcome 3</i>								
4.	<i>Program Learning Outcome 4</i>								
5.	<i>Program Learning Outcome 5</i>								

**Table A2-1: Student Learning Assessment Results
(Master's-Level Programs)**

MASTER'S-LEVEL PROGRAMS									
Program Name									
a. Summary of Results from Implementing Direct Measures of Student Learning:									
1.	Summary of Results for Direct Measure 1								
2.	Summary of Results for Direct Measure 2								
3.	Summary of Results for Direct Measure 3								
4.	Summary of Results for Direct Measure 4								
b. Summary of Results from Implementing Indirect Measures of Student Learning:									
1.	Summary of Results for Indirect Measure 1								
2.	Summary of Results for Indirect Measure 2								
3.	Summary of Results for Indirect Measure 3								
4.	Summary of Results for Indirect Measure 4								
c. Summary of Achievement of Intended Student Learning Outcomes:									
Intended Student Learning Outcomes (ISLOs)		Learning Assessment Measures							
		Direct Measures of Student Learning				Indirect Measures of Student Learning			
Program ISLOs		Direct Measure 1	Direct Measure 2	Direct Measure 3	Direct Measure 4	Indirect Measure 1	Indirect Measure 2	Indirect Measure 3	Indirect Measure 4
		Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...
1.	Program Learning Outcome 1								
2.	Program Learning Outcome 2								
3.	Program Learning Outcome 3								
4.	Program Learning Outcome 4								
5.	Program Learning Outcome 5								

**Table A2-1: Student Learning Assessment Results
(Doctoral-Level Programs)**

DOCTORAL-LEVEL PROGRAMS									
Program Name									
a. Summary of Results from Implementing Direct Measures of Student Learning:									
1.	<i>Summary of Results for Direct Measure 1</i>								
2.	<i>Summary of Results for Direct Measure 2</i>								
3.	<i>Summary of Results for Direct Measure 3</i>								
4.	<i>Summary of Results for Direct Measure 4</i>								
b. Summary of Results from Implementing Indirect Measures of Student Learning:									
1.	<i>Summary of Results for Indirect Measure 1</i>								
2.	<i>Summary of Results for Indirect Measure 2</i>								
3.	<i>Summary of Results for Indirect Measure 3</i>								
4.	<i>Summary of Results for Indirect Measure 4</i>								
c. Summary of Achievement of Intended Student Learning Outcomes:									
Intended Student Learning Outcomes (ISLOs)		Learning Assessment Measures							
		Direct Measures of Student Learning				Indirect Measures of Student Learning			
Program ISLOs		<i>Direct Measure 1</i>	<i>Direct Measure 2</i>	<i>Direct Measure 3</i>	<i>Direct Measure 4</i>	<i>Indirect Measure 1</i>	<i>Indirect Measure 2</i>	<i>Indirect Measure 3</i>	<i>Indirect Measure 4</i>
		Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...	Performance Objective Was...
1.	<i>Program Learning Outcome 1</i>								
2.	<i>Program Learning Outcome 2</i>								
3.	<i>Program Learning Outcome 3</i>								
4.	<i>Program Learning Outcome 4</i>								
5.	<i>Program Learning Outcome 5</i>								

Table A2-2: Operational Assessment Results

a. Summary of Results from Implementing Operational Assessment Measures/Methods:									
1.	<i>Summary of Results for Measure/Method 1</i>								
2.	<i>Summary of Results for Measure/Method 2</i>								
3.	<i>Summary of Results for Measure/Method 3</i>								
4.	<i>Summary of Results for Measure/Method 4</i>								
5.	<i>Summary of Results for Measure/Method 5</i>								
6.	<i>Summary of Results for Measure/Method 6</i>								
7.	<i>Summary of Results for Measure/Method 7</i>								
8.	<i>Summary of Results for Measure/Method 8</i>								
b. Summary of Achievement of Intended Operational Outcomes:									
Intended Operational Outcomes		Operational Assessment Measures/Methods							
		<i>Operational Assessment Measure/Method 1</i>	<i>Operational Assessment Measure/Method 2</i>	<i>Operational Assessment Measure/Method 3</i>	<i>Operational Assessment Measure/Method 4</i>	<i>Operational Assessment Measure/Method 5</i>	<i>Operational Assessment Measure/Method 6</i>	<i>Operational Assessment Measure/Method 7</i>	<i>Operational Assessment Measure/Method 8</i>
		Performance Objective Was...							
1.	<i>Intended Operational Outcome 1</i>								
2.	<i>Intended Operational Outcome 2</i>								
3.	<i>Intended Operational Outcome 3</i>								
4.	<i>Intended Operational Outcome 4</i>								
5.	<i>Intended Operational Outcome 5</i>								
6.	<i>Intended Operational Outcome 6</i>								
7.	<i>Intended Operational Outcome 7</i>								
8.	<i>Intended Operational Outcome 8</i>								

A2.3: Continuous Quality Improvement

Excellence in accounting education requires the academic accounting unit to be engaged in a process of continuous improvement in its programs and operations. This process includes the identification of necessary changes and improvements as a result of the implementation of the academic accounting unit's outcomes assessment plan, the development of action plans for making those changes and improvements, and the documentation of the realized outcomes from the execution of the action plans.

Evaluation Criteria

In order to demonstrate high levels of overall performance and the advancement of academic quality in its accounting programs and operations, the academic accounting unit must provide evidence that it is using the results of outcomes assessment for the purpose of continuous improvement. Since this requires any necessary changes and improvements that are identified as result of the outcomes assessment process to be incorporated into its planning process for the future, the academic accounting unit must provide for the linkage of its outcomes assessment and strategic planning processes.

Self-Study Guidelines for Documentation

The site-visit team and the Board of Commissioners will (1) review the academic accounting unit's process of continuous improvement and (2) evaluate the extent to which the academic accounting unit is using the results of its outcomes assessment process for improvement in its accounting programs and operational effectiveness.

In the self-study:

1. Provide Table A2-3: Summary of Changes and Improvements Needed. The information in this table should identify the changes and improvements that were needed based on the analysis of the results from implementing the academic accounting unit's outcomes assessment plan. This summary should be subdivided into the following areas:
 - a. Programmatic/curricular changes and improvements in your accounting programs
 - b. Operational changes and improvements that apply specifically to your academic accounting unit

This information must be presented using the table template provided in these guidelines.

Note: Insert or delete rows in the table as needed in order to accommodate the number of changes and improvements.

2. Provide Table A2-4: Summary of Action Plans. The information in this table should summarize the action plans that were developed to make the changes and improvements identified in item 1 above, the timeline for implementation of the plans, and the desired outcomes of the plans. This summary should be subdivided into the following areas:
 - a. Programmatic/curricular action plans for changes and improvements in your accounting programs
 - b. Operational action plans for changes and improvements that apply specifically to your academic accounting unit

This information must be presented using the table template provided in these guidelines.

Note: Insert or delete rows in the table as needed in order to accommodate the number of action plans.

3. Describe the ways in which the action plans were integrated into the strategic planning processes of the academic accounting unit and the institution. If applicable, describe the ways in which the academic accounting unit's action plans were linked to the institutional budgeting process.
4. Provide Table A2-5: Summary of Realized Outcomes. The information in this table should summarize the realized (i.e., actual) outcomes that resulted from the execution of the action plans specified in item 2 above. This summary should be subdivided into the following areas:
 - a. Programmatic/curricular outcomes relating to your accounting programs
 - b. Operational outcomes that apply specifically to your academic accounting unit

This information must be presented using the table template provided in these guidelines.

In the columns of the table labeled "Summary of Achievement of Desired Outcomes," (i) enter an 'X' in a given cell of the 'Achieved' column if the desired outcomes of the action plan in that row were achieved, (ii) enter an 'X' in a given cell of the 'Not Achieved' column if the desired outcomes of the action plan in that row were not achieved, or (iii) enter an 'X' in the 'TBD' column if it is yet to be determined whether the desired outcomes of the action plan in that row have been achieved.

Note: Insert or delete rows in the table as needed in order to accommodate the number of action plans.

Table A2-3: Summary of Changes and Improvements Needed

a. Programmatic/Curricular Changes and Improvements Needed in Accounting Programs:	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
b. Operational Changes and Improvements Needed in the Academic Accounting Unit:	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

Table A2-4: Summary of Action Plans

a. PROGRAMMATIC/CURRICULAR ACTION PLANS FOR CHANGES AND IMPROVEMENTS NEEDED IN ACCOUNTING PROGRAMS:			
Change or Improvement Needed	Action Plan	Timeline	Desired Outcomes
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
b. OPERATIONAL ACTION PLANS FOR CHANGES AND IMPROVEMENTS NEEDED IN THE ACADEMIC ACCOUNTING UNIT:			
Change or Improvement Needed	Action Plan	Timeline	Desired Outcomes
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			

Table A2-5: Summary of Realized Outcomes

a. PROGRAMMATIC/CURRICULAR OUTCOMES IN ACCOUNTING PROGRAMS:						
Change or Improvement Needed		Action Plan	Realized (Actual) Outcomes	Summary of Achievement of Desired Outcomes		
				Achieved	Not Achieved	TBD
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
b. OPERATIONAL OUTCOMES FOR THE ACADEMIC ACCOUNTING UNIT:						
Change or Improvement Needed		Action Plan	Realized (Actual) Outcomes	Summary of Achievement of Desired Outcomes		
				Achieved	Not Achieved	TBD
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						

A2.4: Summary Reflection on Quality Assessment and Advancement

Excellence in accounting education requires an evaluation of the academic accounting unit's academic resources and educational processes in terms of their contributions to the unit's overall performance relative to its mission. This requires the academic accounting unit to evaluate the effectiveness of its processes for quality assessment and advancement in supporting excellence in accounting education.

Evaluation Criteria

The academic accounting unit should reflect upon the evidence presented in the self-study as it relates to the unit's overall performance in the context of its mission. In particular, excellence in accounting education requires the academic accounting unit to evaluate the sufficiency of its quality assessment and advancement processes in promoting the overall effectiveness of its activities and operations and in advancing academic quality in its accounting programs.

Self-Study Guidelines for Documentation

In the self-study:

Provide a summary reflection on the academic accounting unit's quality assessment and advancement processes. In this reflection, consider the evidence presented in the self-study in the context of the academic accounting unit's mission and:

1. Describe the general conclusions that the academic accounting unit drew from the self-study regarding the effectiveness of its quality assessment and advancement processes in supporting excellence in accounting education. These conclusions should include an identification of any changes and improvements needed in the academic accounting unit's processes for assessing and advancing academic quality in its programs and operations.
2. Describe proposed courses of action to make the changes and improvements identified in item 1 above.

Principle A3: Strategic Planning

The growing complexity of the business environment driven by the continuing forces of globalization and rapid technological development places increasing demands on accounting professionals and consequently on accounting education. Therefore, academic accounting units face rising pressures to prepare themselves and their students for the future opportunities and challenges that they will inevitably encounter as a result of such a dynamic environment. This preparation must involve a process of strategic innovation and continuous quality improvement in the academic accounting unit's overall performance and its accounting programs.

Preparation for the future, innovation, continuous improvement, and excellence in accounting education require the academic accounting unit to be engaged in effective strategic planning and outcomes assessment processes. These processes should be consistent with those of the institution, but may be implemented in different ways depending on the internal and external environments in which the academic accounting unit operates.

The following Characteristics of Excellence in Accounting Education relate to the strategic planning process:

- The academic accounting unit has a clearly defined mission and broad-based goals that are consistent with those of the institution and that explicitly encompass accounting education.
- The academic accounting unit strives for higher levels of performance consistent with its mission as reflected in the student learning outcomes in its accounting programs, its operational effectiveness, and the accomplishment of its mission and broad-based goals.
- The academic accounting unit engages in a strategic planning process that is driven by its mission and that incorporates processes for involving external stakeholders from the accounting community and business and industry.
- The academic accounting unit has developed and implemented an outcomes assessment process that promotes continuous improvement in its accounting programs, and is linked to the strategic plans of both the academic accounting unit and the institution.
- The academic accounting unit encourages and fosters innovation and creativity in accounting education.
- The academic accounting unit implements clear and effective policies, procedures, and processes governing its interactions with internal and external stakeholders.
- The academic accounting unit has meaningful and effective linkages between the classroom and practitioners in the accounting community, thereby contributing to the assurance of currency and relevance of its accounting programs.
- The academic accounting unit encourages external cooperative relationships with other educational units and institutions that are consistent with its mission and broad-based goals and that contribute to the academic quality of its accounting programs.
- The institution provides resources to the academic accounting unit that are adequate to support its accounting programs and to accomplish its mission and broad-based goals.
- The academic accounting unit is accountable to its stakeholders for the value and quality of the education that it provides.

The following recommendations and objectives of the Pathways Commission on Accounting Higher Education relate to the strategic planning process:

- ❑ **Recommendation 7:** Convert thought to action by establishing an implementation process to address these and future recommendations by creating structures and mechanisms to transition accounting change efforts from episodic events to a more continuous, sustainable process.
 - Objective 7.1: Initiate a process that can sustain future accounting educational change efforts.

A3.1 Strategic Planning

Excellence in accounting education requires an effective strategic planning process that focuses the academic accounting unit's decision making toward defined goals, is linked to the unit's outcomes assessment process, and provides an overall strategic direction for guiding the unit into the future. The strategic planning process is also informed by the input of the various stakeholders of the academic accounting unit. Furthermore, the academic accounting unit must have used the process for continuous improvement in its overall performance and its accounting programs.

Evaluation Criteria

Global economic forces, rapid advances in technology, and intensifying public demands for accountability, social responsibility, and sustainability on the part of business are causing profound changes in the business landscape. As a result, institutions of higher education and academic accounting units are facing mounting pressure to respond to the challenges arising from such a dynamic environment. In order to address the ever-evolving needs of the accounting profession and business, and to prepare students to deal effectively with these challenges, the academic accounting unit must have developed and implemented a strategic planning process for fostering innovation and creativity, promoting continuous quality improvement, and sustaining future change efforts in accounting education.

However, the IACBE recognizes, acknowledges, and respects the fact that academic accounting units around the world operate in differing educational, historical, cultural, legal/regulatory, and organizational environments, and that, as a result, strategic planning may be conducted in a variety of different ways. Some academic accounting units may take a more detailed, formal approach to strategic planning resulting in a comprehensive strategic plan document while others may use a less-structured process. The IACBE does not prescribe any particular approach to strategic planning, but whatever approach is employed, the academic accounting unit's strategic planning process should exhibit the following characteristics:

- The strategic planning process of the academic accounting unit is driven by a clear and appropriate mission that is consistent with the missions of any academic business unit and institution of which it is a part and that provides overall strategic direction for the unit.
- The academic accounting unit articulates goals that clearly specify the broad expected results that the unit desires to achieve through its various activities and that are consistent with and flow from its mission.
- The academic accounting unit develops forward-looking strategies that clearly describe the general ways in which the unit intends to accomplish its mission and goals.
- The strategic planning process of the academic accounting unit fosters innovation and creativity in accounting education.
- The strategic planning process of the academic accounting unit explicitly addresses accounting education and promotes quality advancement in its accounting programs and in its organizational performance.
- The strategic planning process of the academic accounting unit focuses decision making on the resources needed in order to sustain change and improvement efforts in accounting education.
- The strategic planning process of the academic accounting unit includes processes for developing action plans for continuous improvement in the academic accounting unit's activities and operations. These plans outline the human, financial, physical, and technological resources needed in order to

implement the actions, the individuals who are responsible for carrying out the actions, and the timeline for executing the actions.

- ❑ The strategic planning process of the academic accounting unit includes methods for tracking the progress of action plans and monitoring the extent to which the mission and goals of the academic accounting unit are being achieved. These methods include the process of outcomes assessment.
- ❑ The strategic planning process of the academic accounting unit should be connected to the institutional budgeting process.
- ❑ The strategic planning process of the academic accounting unit involves multiple stakeholders of the unit and includes processes for the periodic review and renewal of its mission, goals, and strategies.

Self-Study Guidelines for Documentation

The site-visit team and the Board of Commissioners will (1) evaluate the academic accounting unit's strategic planning process, (2) review the results from implementing the process, and (3) examine the ways in which the results are being used for continuous improvement in the academic accounting unit's overall performance and the academic quality of its accounting programs.

In the self-study:

1. Explain the ways in which the mission of the academic accounting unit is aligned with and contributes to the missions of any academic business unit and institution of which it is a part.
2. Demonstrate that the mission of the academic accounting unit is transparent to all of its stakeholders.
3. Demonstrate that the academic accounting unit formulates goals that are aligned with, map to relevant aspects of, and are instrumental to the accomplishment of the unit's mission.
4. Describe the processes employed by the academic accounting unit for developing strategies for advancing its overall organizational effectiveness, and demonstrate that the strategies are aligned with its mission and goals.
5. Explain the ways in which the mission, goals, and strategies of the academic accounting unit direct its efforts at innovation and creativity in accounting education.
6. Explain the ways in which the mission, goals, and strategies of the academic accounting unit clearly focus its educational activities on accounting education and foster continuous quality improvement in its accounting programs and its operational and functional performance.
7. Demonstrate that the mission, goals, and strategies of the academic accounting unit explicitly address the human, financial, physical, and technological resource needs in order to sustain its continuous improvement and innovation efforts in accounting education and to support its ongoing functional operations.
8. Describe the processes used by the academic accounting unit for developing action plans for the enhancement and development of its resources, educational processes, and the academic quality of its accounting programs. Provide evidence of these improvements.
9. Describe the methods used by the academic accounting unit to monitor and evaluate its progress in accomplishing its mission and goals.
10. If applicable, describe the ways in which the academic accounting unit's strategic planning process is linked to the institutional budgeting process.

11. Describe the process employed by the academic accounting unit for the periodic review and renewal of its mission, goals, and strategies, and explain the ways in which various stakeholders of the unit (e.g., faculty, staff, students, external groups/individuals, etc.) are involved and participate in the process.
12. Provide copies of the documents that are used in the academic accounting unit's strategic planning process (e.g., formal strategic plans, fully-integrated outcomes assessment/strategic plans, action plans, balanced scorecards, minutes of planning meetings, or other documents used in the planning process; these should be placed in an appendix of the self-study).

A3.2 Summary Reflection on Strategic Planning

Excellence in accounting education requires an evaluation of the academic accounting unit's academic resources and educational processes in terms of their contributions to the unit's overall performance relative to its mission. This requires the academic accounting unit to evaluate the effectiveness of its strategic planning process in supporting excellence in accounting education.

Evaluation Criteria

The academic accounting unit should reflect upon the evidence presented in the self-study as it relates to the unit's overall performance in the context of its mission. In particular, excellence in accounting education requires the academic accounting unit to evaluate the sufficiency of its strategic planning process in promoting the overall effectiveness of its activities and operations and in advancing academic quality in its accounting programs.

Self-Study Guidelines for Documentation

In the self-study:

Provide a summary reflection of the academic accounting unit's strategic planning process. In this reflection, consider the evidence presented in the self-study in the context of the academic accounting unit's mission and:

1. Describe the general conclusions that the academic accounting unit drew from the self-study regarding the effectiveness of its strategic planning process in supporting excellence in accounting education. These conclusions should include an identification of any changes and improvements needed in the academic accounting unit's strategic planning process.
2. Describe proposed courses of action to make the changes and improvements identified in item 1 above.

Principle A4: Accounting Curricula and Learning Opportunities

Accounting professionals must possess the necessary technical knowledge, competencies, and skills in order to fulfill the responsibilities associated with the critical positions of trust that they hold in business and society.

Therefore, excellence in accounting education requires program curricula that address the relevant knowledge and skills areas expected of accounting degree programs and that are relevant, forward-looking, and designed to prepare students to be competent and successful accounting professionals. Furthermore, high-quality academic accounting units have effective processes for curriculum management and for the ongoing review, renewal, and improvement of the curricula in its accounting programs.

The following Characteristics of Excellence in Accounting Education relate to accounting curricula and learning opportunities:

- ❑ The academic accounting unit strives for higher levels of performance consistent with its mission as reflected in the student learning outcomes in its accounting programs, its operational effectiveness, and the accomplishment of its mission and broad-based goals.
- ❑ The academic accounting unit develops students, both personally and professionally, into well-educated, ethical, and competent accounting professionals.
- ❑ The academic accounting unit encourages and fosters innovation and creativity in accounting education.
- ❑ The curricula in accounting programs reflect the missions of the institution and its academic accounting unit, and are consistent with current, acceptable accounting practices and the expectations of professionals in the academic, business, and accounting communities.
- ❑ The curricula in accounting programs ensure that students understand and are prepared to deal effectively with critical issues in a changing global business environment.
- ❑ The content of accounting courses is delivered in a manner that is appropriate, effective, and stimulates learning.

The following recommendations and objectives of the Pathways Commission on Accounting Higher Education relate to accounting curricula and learning opportunities:

- ❑ **Recommendation 1:** Build a learned profession for the future by purposeful integration of accounting research, education, and practice for students, accounting practitioners, and educators.
 - Objective 1.1: Integrate professionally-oriented faculty more fully into significant aspects of accounting education, programs, and research.
 - Objective 1.4: Integrate accounting research into accounting courses and programs.
- ❑ **Recommendation 2:** Develop mechanisms to meet future demand for faculty by unlocking doctoral education via flexible pedagogies in existing programs and by exploring alternative pathways to terminal degrees that align with institutional missions and accounting education and research goals.
 - Objective 2.1: Allow flexible content and structure for doctoral programs.
 - Objective 2.2: Develop multiple pathways to terminal degrees in accounting.

- **Recommendation 4:** Develop curriculum models, engaging learning resources, and mechanisms for easily sharing them as well as enhancing faculty development opportunities in support of sustaining a robust curriculum.
 - Objective 4.1: Engage the accounting community to define the body of knowledge that is the foundation for accounting's curricula of the future.
 - Objective 4.2: Implement curricular models for the future.
- **Recommendation 5:** Improve the ability to attract high-potential, diverse entrants into the profession.
 - Objective 5.1: Enhance perceptions of the study of accounting and career opportunities in accounting.
 - Objective 5.2: Transform the first course in accounting.
 - Objective 5.3: Increase student access to master's programs.

A4.1 Accounting Program Development and Design

Excellence in accounting education requires the academic accounting unit to have effective curriculum management processes for developing and designing its accounting programs. Furthermore, the design of each accounting program offered by the academic accounting unit must be future-oriented and consistent with current, acceptable accounting practices and the expectations of professionals in the academic and accounting communities. In addition, the curriculum of each accounting program must cultivate critical career-appropriate core competencies in accounting and must maximize the likelihood that the intended learning outcomes for the program will be achieved.

Evaluation Criteria

Preparing students to be competent accounting professionals requires the academic accounting unit to have effective processes for curriculum management, including processes for the development and design of accounting program curricula that are current, relevant, and reflect the expectations of professionals in the academic, business, and accounting communities.

The curricula in well-designed, high-quality accounting programs should recognize and take into account the rapidly-changing environment of the accounting profession and should normally exhibit the following characteristics:

- ❑ The curricula in accounting programs provide learning opportunities for developing the appropriate foundational accounting core competencies as identified by the Pathways Commission on Accounting Higher Education.¹⁵ These core competency dimensions must be appropriate to the particular career path and the specific roles and responsibilities for which the programs are designed to prepare students.
- ❑ The curricula in accounting programs provide learning opportunities for developing the knowledge, skills, abilities, and competencies that are required in order to facilitate student achievement of the intended learning outcomes in the programs.
- ❑ The curricula in accounting programs foster active student participation in learning through experiential and active learning activities, and encourage interactions between students and faculty and peer interactions between students themselves.
- ❑ Accounting programs that are delivered through multiple formats, including on-ground, online, and hybrid delivery modes, are designed to ensure consistent quality regardless of the mode of delivery.
- ❑ The academic accounting unit integrates accounting research, especially practice-oriented research, into the curricula of its accounting programs.

Self-Study Guidelines for Documentation

In the self-study:

1. Provide the curricular requirements for each accounting program included in the accreditation review.

This information should take the form of a curriculum sheet or a listing of all courses, modules, subjects, etc. comprising each program.

If this information is included in the institution's catalog, bulletin, prospectus, marketing brochures, or other materials, provide the page numbers for the relevant sections. Alternatively, if this information is

¹⁵ The Pathways Commission's foundational accounting core competency dimensions are contained in Appendix A.

provided on the academic accounting unit's or the institution's website, provide the URL address for the information.

2. For each accounting program included in the accreditation review:
 - a. Describe the term structure that constitutes an academic year for the program (e.g., fall and spring terms over two calendar years; three terms in a single calendar year; etc.). In this description, also specify the number of weeks comprising each academic term.
 - b. Provide Table A4-1: General Program Structure and Design. This table should provide (i) a listing of each accounting program included in the accreditation review, (ii) a specification of the normal time-to-completion of each program for a full-time student (in number of years), and (iii) the number of credits, contact hours, or other program metric units required for graduation for each program. This information must be presented by program level as shown in sample Table A4-1 in these guidelines.

Notes:

In a footnote to the table, identify the particular metric that is used for reporting the figures in the "Degree Requirements" column of the table, i.e., whether the figures are expressed in terms of credits (i.e., Carnegie credit units; European Credit Transfer System, or ECTS, credits), contact hours, etc.

Insert or delete rows in the table as needed in order to accommodate the number of your accounting programs. In addition, delete rows in the table that do not apply to your academic accounting unit (e.g., if the academic accounting unit does not offer any associate- or doctoral-level programs, then delete those rows in the table).

3. Describe the curriculum management processes used by the academic accounting unit for developing and designing its accounting programs, including the following aspects of the programs:
 - a. Program structure and organization
 - b. Curriculum content
 - c. Program-level intended student learning outcomes
 - d. Pedagogies
 - e. Delivery modes
4. Provide Table A4-2: Program Delivery Modes. This table should provide a listing of each accounting program included in the accreditation review, and an identification of all of the methods that the academic accounting unit employs to deliver each program. This information must be presented by program level as shown in sample Table A4-2 in these guidelines.

Note: Insert or delete rows in the table as needed in order to accommodate the number of your accounting programs. In addition, delete rows in the table that do not apply to your academic accounting unit (e.g., if the academic accounting unit does not offer any associate- or doctoral-level programs, then delete those rows in the table).

5. If the academic accounting unit offers online or hybrid programs:
 - a. Describe the kinds and amount of student activity and effort required in the online components of the programs.
 - b. Describe the kinds and amount of faculty activity and effort required in the online components of the programs.

c. Explain the ways in which the academic accounting unit ensures equivalent quality between these programs and more traditionally-delivered, fully on-ground programs.

6. For each accounting program included in the accreditation review, provide Table A4-3: Mapping of Curriculum to Intended Student Learning Outcomes (ISLOs) and Foundational Accounting Core Competency Dimensions (FACCDs).

This information must be presented using the mapping table template provided in these guidelines.

In the mapping table for each program, list the required courses, modules, subjects, etc. comprising the program, and then, for each course, module, subject, etc.:

(i) identify the intended student learning outcomes in the program to which the learning opportunities in that course, module, subject, etc. contribute. So, for example, if the learning opportunities in course, module, subject #1 contribute to the development of the content knowledge, professional skills, or ethical and responsible decision-making abilities that are addressed in program intended student learning outcome #3, then list ISLO #3 in the appropriate row for course, module, subject #1.

(ii) identify the foundational accounting core competency dimensions to which the learning opportunities in that course, module, subject, etc. contribute. The foundational accounting core competency dimensions, as identified by the Pathways Commission on Accounting Higher Education, represent areas in which core competencies and skills needed in the ever-evolving accounting profession can be articulated. These core competency dimensions are found in Appendix A. Use the codes provided in Appendix A for these entries in the table. For example, if the learning opportunities in course, module, subject #1 contribute to the development of competencies in Financial Accounting and Reporting, then the code TK-1 should be entered in the appropriate row for course, module, subject #1.

Notes:

In the mapping table for each program, identify each course, module, subject, etc. by both the number of the course, module, subject, etc. (if applicable) and the name of the course, module, subject, etc.

Add tables, and insert or delete rows in the tables as needed in order to accommodate the number of your (i) accounting programs and (ii) courses, modules, subjects, etc.

Italicized entries in the table template represent areas where the academic accounting unit should insert its own curriculum information.

7. For each accounting program included in the accreditation review, demonstrate that the foundational accounting core competency dimensions to which the learning opportunities in the courses, modules, subjects, etc. comprising the program contribute are aligned and consistent with:
- The particular career path and the roles and responsibilities for which the program is designed to prepare students;
 - The mission and broad-based goals of the academic accounting unit.
8. For each accounting program included in the accreditation review:
- Describe the types of experiential and active learning activities that are integrated into the program's curriculum.
 - Describe the types of student-student and faculty-student interactions that are integrated into the program's curriculum.

9. For each accounting program included in the accreditation review, describe the extent to which accounting research, particularly research that is directed toward problems and issues facing practicing accounting professionals, is integrated into the courses, modules, subjects, etc. and other learning opportunities comprising the program's curriculum.

Table A4-1: General Program Structure and Design

PROGRAM	NORMAL TIME-TO-COMPLETION	DEGREE REQUIREMENTS
ASSOCIATE-LEVEL PROGRAMS		
Associate of Applied Science in Accounting	2 Years	60 Credits
BACHELOR’S-LEVEL PROGRAMS		
Bachelor of Business Administration with a Concentration in Accounting	4 Years	120 Credits
Bachelor of Science in Accountancy	4 Years	120 Credits
MASTER’S-LEVEL PROGRAMS		
Master of Business Administration with a Specialization in Managerial Accounting	2 Years	36 Credits
Master of Public Accountancy	2 Years	36 Credits
DOCTORAL-LEVEL PROGRAMS		
Ph.D. in Accounting	4 Years	72 Credits

Table A4-2: Program Delivery Modes

PROGRAM	DELIVERY MODE		
	FULLY ON-GROUND	HYBRID	FULLY ONLINE
ASSOCIATE-LEVEL PROGRAMS			
Associate of Applied Science in Accounting	X		
BACHELOR’S-LEVEL PROGRAMS			
Bachelor of Business Administration with a Concentration in Accounting	X		X
Bachelor of Science in Accountancy	X		
MASTER’S-LEVEL PROGRAMS			
Master of Business Administration with a Specialization in Managerial Accounting		X	X
Master of Public Accountancy	X		
DOCTORAL-LEVEL PROGRAMS			
Ph.D. in Accounting	X	X	

Table A4-3: Mapping of Curriculum to Intended Student Learning Outcomes (ISLOs) and Foundational Accounting Core Competency Dimensions (FACCDs) (Associate-Level Programs)

ASSOCIATE-LEVEL PROGRAMS	
<i>Program Name</i>	
1. Required Course, Module, Subject #1	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
2. Required Course, Module, Subject #2	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
3. Required Course, Module, Subject #3	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
4. Required Course, Module, Subject #4	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
5. Required Course, Module, Subject #5	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
6. Required Course, Module, Subject #6	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>

ASSOCIATE-LEVEL PROGRAMS

Program Name

7. Required Course, Module, Subject #7

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

8. Required Course, Module, Subject #8

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

9. Required Course, Module, Subject #9

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

10. Required Course, Module, Subject #10

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

Table A4-3: Mapping of Curriculum to Intended Student Learning Outcomes (ISLOs) and Foundational Accounting Core Competency Dimensions (FACCDs) (Bachelor's-Level Programs)

BACHELOR'S-LEVEL PROGRAMS	
<i>Program Name</i>	
1. Required Course, Module, Subject #1	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
2. Required Course, Module, Subject #2	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
3. Required Course, Module, Subject #3	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
4. Required Course, Module, Subject #4	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
5. Required Course, Module, Subject #5	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
6. Required Course, Module, Subject #6	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>

BACHELOR'S-LEVEL PROGRAMS

Program Name

7. Required Course, Module, Subject #7

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

8. Required Course, Module, Subject #8

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

9. Required Course, Module, Subject #9

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

10. Required Course, Module, Subject #10

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

Table A4-3: Mapping of Curriculum to Intended Student Learning Outcomes (ISLOs) and Foundational Accounting Core Competency Dimensions (FACCDs) (Master's-Level Programs)

MASTER'S-LEVEL PROGRAMS	
<i>Program Name</i>	
1. Required Course, Module, Subject #1	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
2. Required Course, Module, Subject #2	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
3. Required Course, Module, Subject #3	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
4. Required Course, Module, Subject #4	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
5. Required Course, Module, Subject #5	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
6. Required Course, Module, Subject #6	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>

MASTER'S-LEVEL PROGRAMS

Program Name

7. Required Course, Module, Subject #7

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

8. Required Course, Module, Subject #8

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

9. Required Course, Module, Subject #9

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

10. Required Course, Module, Subject #10

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

Table A4-3: Mapping of Curriculum to Intended Student Learning Outcomes (ISLOs) and Foundational Accounting Core Competency Dimensions (FACCDs) (Doctoral-Level Programs)

DOCTORAL-LEVEL PROGRAMS	
<i>Program Name</i>	
1. Required Course, Module, Subject #1	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
2. Required Course, Module, Subject #2	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
3. Required Course, Module, Subject #3	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
4. Required Course, Module, Subject #4	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
5. Required Course, Module, Subject #5	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>
6. Required Course, Module, Subject #6	<p>Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes: <i>List of ISLOs</i></p> <p>Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes: <i>List of FACCDs</i></p>

DOCTORAL-LEVEL PROGRAMS

Program Name

7. Required Course, Module, Subject #7

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

8. Required Course, Module, Subject #8

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

9. Required Course, Module, Subject #9

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

10. Required Course, Module, Subject #10

Program Intended Student Learning Outcomes (ISLOs) to which this course, module, subject contributes:
List of ISLOs

Foundational Accounting Core Competency Dimensions (FACCDs) to which this course, module, subject contributes:
List of FACCDs

A4.2 Curricula of Undergraduate-Level Accounting Programs

Excellence in accounting education requires the content in the curricula of undergraduate-level accounting programs to develop the body of knowledge and skills necessary in order to prepare students to be competent accounting professionals.

Evaluation Criteria

The following content areas comprise the technical knowledge component of the foundational body of knowledge in accounting. These content areas serve as a basis for building the competencies needed by current and future accountants and as a framework for developing relevant and forward-looking curricula:

- A. Financial Accounting and Reporting (FAR)
- B. Managerial/Cost Accounting (MCA)
- C. Auditing and Attest Services (AAS)
- D. Taxation (TAX)
- E. Governmental Accounting and Reporting (GAR)
- F. Nonprofit Accounting and Reporting (NAR)
- G. International Dimensions of Accounting (IDA)
- H. Accounting Information Systems (AIS)
- I. Ethics (ETH)
- J. Fraud Examination and Forensics (FEF)
- K. Accounting Theory and Standards (ATS)
- L. Accounting Research and Analysis (ARA)
- M. Business Law (LAW)
- N. Regulatory Environment of Accounting (REG)
- O. Specialized Industry Requirements (SIR)
- P. Special Topics in Accounting (STA)

Consequently, the curricula in undergraduate-level accounting programs must incorporate learning opportunities in those particular foundational disciplinary areas that are appropriate to the career paths for which the programs are designed to prepare students.

Academic accounting units must ensure that the relevant content areas are covered in undergraduate-level accounting programs. Although it is not required that all of the foundational disciplinary areas will be covered or have equal coverage, it is expected that each accounting program at the undergraduate level will include learning opportunities in those content areas that are normally expected of that type of degree program and that are necessary for the particular career path for which the program is designed to prepare students, including preparation for accounting certification and/or licensure. It is incumbent upon the academic accounting unit to provide appropriate rationale for any variations in coverage in this regard.

Compliance with this principle is evaluated by examining the curriculum content and learning opportunities contained in the required courses, modules, subjects, etc. comprising the academic accounting unit's undergraduate-level accounting programs. While it is not required that each foundational disciplinary area be covered by a specific course, module, or subject, etc., it is expected that, in its entirety, the curriculum in each undergraduate-level accounting program will adequately cover all of the relevant career-path-related content areas.

The academic accounting unit must ensure that syllabi for all required courses, modules, subjects, etc. in each undergraduate-level accounting program included in the accreditation review are available for evaluation and review by the site-visit team.

Self-Study Guidelines for Documentation

In the self-study:

1. For each associate- and bachelor's-level accounting program included in the accreditation review:

- a. Provide Table A4-4: Summary of Accounting Technical Knowledge (ATK) Coverage in Undergraduate Programs.

This information must be presented using the table template provided in these guidelines.

In the table for each program, list the required courses, modules, subjects, etc. comprising the program, and then, for each course, module, subject, etc., identify the ATK areas covered in that course, module, subject, etc.

Use the following coverage level designations in completing the table:

Introduces (I): The course, module, subject, etc. introduces concepts related to an ATK area. Learning opportunities focus on basic knowledge and skills in that ATK area. It may be the case that several courses, modules, subjects, etc. in a curriculum introduce concepts related to a particular ATK area and lay the foundation for coverage in that area. It may also be the case that a given course, module, subject, etc. may be designed to introduce concepts in several ATK areas.

Reinforces (R): The course, module, subject, etc. strengthens, supports, and reinforces the development of the knowledge and skills in an ATK area further along in the curriculum. Foundational knowledge in the ATK area was previously introduced through other learning opportunities in the curriculum. As above, it may be the case that several courses, modules, subjects, etc. in a curriculum reinforce concepts related to a particular ATK area and contribute to further coverage in that area. It may also be the case that a given course, module, subject, etc. may be designed to reinforce concepts in several ATK areas.

Emphasizes (E): The course, module, subject, etc. emphasizes concepts related to an ATK area and provides learning opportunities for integrating knowledge and skills in the area. Concepts in the ATK area had been previously introduced and reinforced through various learning opportunities in other courses, modules, subjects, etc. in the curriculum. Again, it may be the case that several courses, modules, subjects, etc. in a curriculum emphasize concepts related to a particular ATK area and provide learning opportunities for integrating knowledge and skills in that area. It may also be the case that a given course, module, subject, etc. may be designed to emphasize concepts in several ATK areas.

Enter an 'I' in a given cell of the table if the course, module, subject, etc. in that row introduces concepts related to the ATK area in that column; enter an 'R' if the course, module, subject, etc. in that row reinforces concepts related to the ATK area in that column; enter an 'E' if the course, module, subject, etc. in that row emphasizes concepts related to the ATK area in that column; or leave the cell blank if the course, module, subject, etc. in that row does not contribute to the ATK area in that column.

Please keep in mind that it is possible for a given cell in the table to include multiple coverage level designations, e.g., if a particular course, module, subject, etc. introduces, reinforces, and emphasizes concepts related to a particular ATK area, then all three designations – I, R, and E – would appear in the relevant cell.

- b. For each associate- and bachelor's-level accounting program included in the accreditation review that addresses specialized industry requirements (SIR), identify the particular industry to which the program relates and provide Table A4-4.SIR: Summary of Accounting Technical Knowledge (ATK) Coverage in Undergraduate Programs-Specialized Industry Requirements.

This information must be presented using the table template provided in these guidelines. In the table, (i) identify and list in the column headings the technical knowledge content areas that relate to the specialized industry requirements, (ii) list in the row headings the required courses, modules, subjects, etc. that develop the knowledge and skills in those areas, and (iii) indicate whether the courses, modules, subjects, etc. introduce (I), reinforce (R), and/or emphasize (E) concepts in those content areas (as described in 1.a above).

- c. For each associate- and bachelor's-level accounting program included in the accreditation review that addresses special topics in accounting (STA), identify the particular topic to which the program relates and provide Table A4-4.STA: Summary of Accounting Technical Knowledge (ATK) Coverage in Undergraduate Programs-Special Topics in Accounting.

This information must be presented using the table template provided in these guidelines.

In the table, (i) identify and list in the column headings the technical knowledge content areas that relate to the special topic, (ii) list in the row headings the required courses, modules, subjects, etc. that develop the knowledge and skills in those areas, and (iii) indicate whether the courses, modules, subjects, etc. introduce (I), reinforce (R), and/or emphasize (E) concepts in those content areas (as described in 1.a above).

Notes:

In the table for each program, identify each course, module, subject, etc. by both the number of the course, module, subject, etc. (if applicable) and the name of the course, module, subject, etc.

If your associate- or bachelor's-level accounting programs contain required accounting courses, modules, subjects, etc. that are common to multiple majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, or streams, etc. contained within the programs (i.e., a common 'accounting core'), then you need only to provide Table A4-4 (and A4-4.SIR and A4-4.STA as applicable) for those common required courses, modules, subjects, etc. However, you may choose to prepare a separate Table A4-4 (and A4-4.SIR and A4-4.STA as applicable) for each major, concentration, specialization, focus area, emphasis, option, track, field, and stream, etc. (see item 2 below).

Add tables, and insert or delete rows in the tables as needed in order to accommodate the number of your (i) accounting programs and (ii) required courses, modules, subjects, etc.

Italicized entries in the table template represent areas where the academic accounting unit should insert its own curriculum information.

2. If your associate- or bachelor's-level accounting programs contain majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, or streams, etc. that require additional courses, modules, subjects, etc. beyond those that are common to those areas, you may choose to obtain credit for ATK coverage in these courses, modules, subjects, etc. by preparing a separate Table A4-4 (and A4-4.SIR and A4-4.STA as applicable) for each major, concentration, specialization, focus area, emphasis, option, track, field, and stream, etc.
3. Using Table A4-4 (and A4-4.SIR and A4-4.STA as applicable) for each associate- and bachelor's-level accounting program included in the accreditation review (including majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the program as applicable):
 - a. Demonstrate that the ATK coverage in the curriculum comprising the program is aligned and consistent with the particular career path and the roles and responsibilities for which the program is designed to prepare students.

- b. If the program is designed to prepare students for accounting certification and/or licensure, demonstrate that the ATK coverage in the program's curriculum is aligned and consistent with the relevant jurisdictional, regional, or national certification/licensure requirements.
 - c. Demonstrate that the ATK coverage in the curriculum comprising the program is aligned and consistent with the mission and broad-based goals of the academic accounting unit.
- 4. For any associate- or bachelor's-level accounting programs included in the accreditation review that do not cover the ATK content areas that are normally expected of those types of degree programs and that are necessary for the particular career paths for which the programs are designed to prepare students, provide a rationale for this variation in ATK coverage.
 - 5. If your associate- or bachelor's-level accounting programs contain majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, or streams, etc., describe the ways in which the academic accounting unit ensures academic quality in these disciplinary component areas of the programs.

The methods for ensuring academic quality may include, but are not limited to, inclusion of the majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. in the academic accounting unit's outcomes assessment plan; periodic program reviews that include these disciplinary component areas; reviews, analyses, and evaluations of the results of embedded assessments in the courses, modules, subjects, etc. comprising the disciplinary component areas; etc.

In addition to input- and process-based measures of academic quality (e.g., curricular content; student admissions and retention standards; faculty qualifications; student academic support services; facilities, equipment, and learning and technological resources; program delivery; teaching; student advising; etc.), the methods for ensuring academic quality in the majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. must also utilize outcomes-based measures of quality (e.g., imminent graduates'/graduating seniors' satisfaction with the disciplinary component areas; alumni satisfaction with the disciplinary component areas; job placement/employment of graduates; job advancement of graduates; employer satisfaction with job performance of graduates; graduates' success in advanced programs; student success in passing certification examinations; advisory board approval of the disciplinary component areas; etc.).

- 6. For each associate- and bachelor's-level accounting program included in the accreditation review that is designed to prepare students for accounting certification and/or licensure, provide data on the extent of student success in meeting the relevant jurisdictional, regional, or national certification/licensure requirements.

**Table A4-4: Summary of Accounting Technical Knowledge (ATK) Coverage in Undergraduate Programs
(Associate-Level Programs)**

ASSOCIATE-LEVEL PROGRAMS																	
Program Name																	
REQUIRED COURSES, MODULES, SUBJECTS	ATK AREA	FAR	MCA	AAS	TAX	GAR	NAR	IDA	AIS	ETH	FEF	ATS	ARA	LAW	REG	SIR	STA
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	<i>Course, Module, Subject #1</i>																
	<i>Course, Module, Subject #2</i>																
	<i>Course, Module, Subject #3</i>																
	<i>Course, Module, Subject #4</i>																
	<i>Course, Module, Subject #5</i>																
	<i>Course, Module, Subject #6</i>																
	<i>Course, Module, Subject #7</i>																
	<i>Course, Module, Subject #8</i>																
	<i>Course, Module, Subject #9</i>																
	<i>Course, Module, Subject #10</i>																
	<i>Course, Module, Subject #11</i>																
	<i>Course, Module, Subject #12</i>																

Coverage Level Designations:

- I = ATK Area Introduced
- R = ATK Area Reinforced
- E = ATK Area Emphasized

**Table A4-4.SIR: Summary of Accounting Technical Knowledge (ATK) Coverage in Undergraduate Programs
(Associate-Level Programs)
Specialized Industry Requirements: *Name of the Industry***

ASSOCIATE-LEVEL PROGRAMS										
<i>Program Name</i>										
ATK AREA REQUIRED COURSES, MODULES, SUBJECTS	SIR CONTENT AREA #1	SIR CONTENT AREA #2	SIR CONTENT AREA #3	SIR CONTENT AREA #4	SIR CONTENT AREA #5	SIR CONTENT AREA #6	SIR CONTENT AREA #7	SIR CONTENT AREA #8	SIR CONTENT AREA #9	SIR CONTENT AREA #10
<i>Course, Module, Subject #1</i>										
<i>Course, Module, Subject #2</i>										
<i>Course, Module, Subject #3</i>										
<i>Course, Module, Subject #4</i>										
<i>Course, Module, Subject #5</i>										

SIR Content Area #1 = *Name of Content Area*
 SIR Content Area #2 = *Name of Content Area*
 SIR Content Area #3 = *Name of Content Area*
 SIR Content Area #4 = *Name of Content Area*
 SIR Content Area #5 = *Name of Content Area*
 SIR Content Area #6 = *Name of Content Area*
 SIR Content Area #7 = *Name of Content Area*
 SIR Content Area #8 = *Name of Content Area*
 SIR Content Area #9 = *Name of Content Area*
 SIR Content Area #10 = *Name of Content Area*

Coverage Level Designations:

- I = ATK Area Introduced
- R = ATK Area Reinforced
- E = ATK Area Emphasized

**Table A4-4.STA: Summary of Accounting Technical Knowledge (ATK) Coverage in Undergraduate Programs
(Associate-Level Programs)
Special Topics in Accounting: *Name of the Topic***

ASSOCIATE-LEVEL PROGRAMS										
<i>Program Name</i>										
ATK AREA REQUIRED COURSES, MODULES, SUBJECTS	STA CONTENT AREA #1	STA CONTENT AREA #2	STA CONTENT AREA #3	STA CONTENT AREA #4	STA CONTENT AREA #5	STA CONTENT AREA #6	STA CONTENT AREA #7	STA CONTENT AREA #8	STA CONTENT AREA #9	STA CONTENT AREA #10
<i>Course, Module, Subject #1</i>										
<i>Course, Module, Subject #2</i>										
<i>Course, Module, Subject #3</i>										
<i>Course, Module, Subject #4</i>										
<i>Course, Module, Subject #5</i>										

STA Content Area #1 = *Name of Content Area*
 STA Content Area #2 = *Name of Content Area*
 STA Content Area #3 = *Name of Content Area*
 STA Content Area #4 = *Name of Content Area*
 STA Content Area #5 = *Name of Content Area*
 STA Content Area #6 = *Name of Content Area*
 STA Content Area #7 = *Name of Content Area*
 STA Content Area #8 = *Name of Content Area*
 STA Content Area #9 = *Name of Content Area*
 STA Content Area #10 = *Name of Content Area*

Coverage Level Designations:

I = ATK Area Introduced
 R = ATK Area Reinforced
 E = ATK Area Emphasized

**Table A4-4: Summary of Accounting Technical Knowledge (ATK) Coverage in Undergraduate Programs
(Bachelor's-Level Programs)**

BACHELOR'S-LEVEL PROGRAMS																	
<i>Program Name</i>																	
REQUIRED COURSES, MODULES, SUBJECTS	ATK AREA	FAR	MCA	AAS	TAX	GAR	NAR	IDA	AIS	ETH	FEF	ATS	ARA	LAW	REG	SIR	STA
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
<i>Course, Module, Subject #1</i>																	
<i>Course, Module, Subject #2</i>																	
<i>Course, Module, Subject #3</i>																	
<i>Course, Module, Subject #4</i>																	
<i>Course, Module, Subject #5</i>																	
<i>Course, Module, Subject #6</i>																	
<i>Course, Module, Subject #7</i>																	
<i>Course, Module, Subject #8</i>																	
<i>Course, Module, Subject #9</i>																	
<i>Course, Module, Subject #10</i>																	
<i>Course, Module, Subject #11</i>																	
<i>Course, Module, Subject #12</i>																	

Coverage Level Designations:

- I = ATK Area Introduced
- R = ATK Area Reinforced
- E = ATK Area Emphasized

**Table A4-4.SIR: Summary of Accounting Technical Knowledge (ATK) Coverage in Undergraduate Programs
(Bachelor’s-Level Programs)
Specialized Industry Requirements: *Name of the Industry***

BACHELOR’S-LEVEL PROGRAMS										
<i>Program Name</i>										
ATK AREA REQUIRED COURSES, MODULES, SUBJECTS	SIR CONTENT AREA #1	SIR CONTENT AREA #2	SIR CONTENT AREA #3	SIR CONTENT AREA #4	SIR CONTENT AREA #5	SIR CONTENT AREA #6	SIR CONTENT AREA #7	SIR CONTENT AREA #8	SIR CONTENT AREA #9	SIR CONTENT AREA #10
<i>Course, Module, Subject #1</i>										
<i>Course, Module, Subject #2</i>										
<i>Course, Module, Subject #3</i>										
<i>Course, Module, Subject #4</i>										
<i>Course, Module, Subject #5</i>										

SIR Content Area #1 = *Name of Content Area*
 SIR Content Area #2 = *Name of Content Area*
 SIR Content Area #3 = *Name of Content Area*
 SIR Content Area #4 = *Name of Content Area*
 SIR Content Area #5 = *Name of Content Area*
 SIR Content Area #6 = *Name of Content Area*
 SIR Content Area #7 = *Name of Content Area*
 SIR Content Area #8 = *Name of Content Area*
 SIR Content Area #9 = *Name of Content Area*
 SIR Content Area #10 = *Name of Content Area*

Coverage Level Designations:

- I = ATK Area Introduced
- R = ATK Area Reinforced
- E = ATK Area Emphasized

**Table A4-4.STA: Summary of Accounting Technical Knowledge (ATK) Coverage in Undergraduate Programs
(Bachelor’s-Level Programs)
Special Topics in Accounting: *Name of the Topic***

BACHELOR’S-LEVEL PROGRAMS										
<i>Program Name</i>										
ATK AREA REQUIRED COURSES, MODULES, SUBJECTS	STA CONTENT AREA #1	STA CONTENT AREA #2	STA CONTENT AREA #3	STA CONTENT AREA #4	STA CONTENT AREA #5	STA CONTENT AREA #6	STA CONTENT AREA #7	STA CONTENT AREA #8	STA CONTENT AREA #9	STA CONTENT AREA #10
<i>Course, Module, Subject #1</i>										
<i>Course, Module, Subject #2</i>										
<i>Course, Module, Subject #3</i>										
<i>Course, Module, Subject #4</i>										
<i>Course, Module, Subject #5</i>										

STA Content Area #1 = *Name of Content Area*
 STA Content Area #2 = *Name of Content Area*
 STA Content Area #3 = *Name of Content Area*
 STA Content Area #4 = *Name of Content Area*
 STA Content Area #5 = *Name of Content Area*
 STA Content Area #6 = *Name of Content Area*
 STA Content Area #7 = *Name of Content Area*
 STA Content Area #8 = *Name of Content Area*
 STA Content Area #9 = *Name of Content Area*
 STA Content Area #10 = *Name of Content Area*

Coverage Level Designations:

- I = ATK Area Introduced
- R = ATK Area Reinforced
- E = ATK Area Emphasized

A4.3 Curricula of Master's-Level Accounting Programs

Excellence in accounting education requires the content in the curricula of master's-level accounting programs to build upon the foundational knowledge and skills that are developed in bachelor's-level programs and to provide learning opportunities appropriate for advanced study in accounting.

Evaluation Criteria

The curricula in master's-level accounting programs must incorporate learning opportunities in those foundational disciplinary areas that are appropriate to the career paths for which the programs are designed to prepare students, including preparation for accounting certification and/or licensure. It is incumbent upon the academic accounting unit to provide appropriate rationale for any variations in coverage in this regard.

In master's-level accounting programs, foundational knowledge, skills, and competencies in the relevant accounting technical knowledge component areas (as identified in Principle A4.2) is assumed. Master's-level accounting programs provide learning opportunities for the development of more advanced knowledge and higher-order skills in the accounting technical knowledge component areas than typical bachelor's-level programs. More specifically, these learning opportunities focus on:

- More intensive, in-depth, and specialized knowledge development in the accounting technical knowledge component areas;
- Cross-functional integration of knowledge spanning the accounting technical knowledge component areas;
- More advanced development of application, critical thinking, analytical, and problem-solving skills for the purposes of making reasoned judgments and sound decision making in accounting;
- More highly-developed communication and collaboration skills needed by effective accounting professionals;
- Enhanced development of the managerial, leadership, and strategic skills required of competent accounting professionals;
- The development of advanced abilities to apply current and emerging business information technologies for data analysis and management in support of accounting decision making;
- More advanced understanding of the professional, legal, and ethical responsibilities associated with the accounting profession.

For students entering master's-level accounting programs who have not completed an undergraduate degree in accounting and who do not have the foundational knowledge, skills, and competencies required for advanced study in accounting prior to enrolling in the programs, there must be some mechanism in place to develop this foundation and to prepare the students for the master's-level courses, modules, subjects, etc. in those programs.

Academic accounting units may develop and offer innovative, alternative, and flexible pathways to master's-level programs that are designed to increase access to master's-level accounting education for adult/nontraditional, non-accounting, and/or financially-disadvantaged undergraduate students who desire to enter the accounting profession. These nontraditional programs may include alternatives to (i) the normal time-to-completion expectations and/or (ii) traditional academic course work requirements. More specifically, these alternatives may involve, but are not limited to, reducing the time it takes to complete a

program by allowing accounting technical knowledge to be demonstrated through prior professional practice-oriented experience; replacing traditional course work requirements by granting academic credit for the demonstration of knowledge, skills, and abilities through competency-based assessments or other performance-based means; and/or other alternative program elements. However, the programs should be academically sound and appropriate to the academic accounting unit's mission and broad-based goals.

The courses, modules, subjects, etc. in master's-level accounting programs must be graduate-level, advanced courses in accounting that are normally reserved for graduate students.

The academic accounting unit must ensure that syllabi for all required courses, modules, subjects, etc. in each master's-level accounting program included in the accreditation review are available for evaluation and review by the site-visit team.

Self-Study Guidelines for Documentation

In the self-study:

1. For each master's-level accounting program included in the accreditation review:
 - a. Provide Table A4-5: Summary of Accounting Technical Knowledge (ATK) Development in Master's-Level Programs.

This information must be presented using the table template provided in these guidelines.

In the table for each program, list the required courses, modules, subjects, etc. comprising the program, and then, for each course, module, subject, etc., identify the ATK areas developed in that course, module, subject, etc.

Use the following development level designations in completing the table:

Proficiency (P): The course, module, subject, etc. is designed to strengthen the development of the knowledge and skills in an ATK area, and incorporates more advanced and intensive learning opportunities for building proficiency in that area. Learning opportunities focus on developing abilities in application and analysis. Basic competency in the ATK area was previously developed through learning opportunities in undergraduate degrees in accounting or, for students who have not completed an undergraduate degree in accounting, via other preparatory means for developing the foundational knowledge and skills in the area. It may be the case that several courses, modules, subjects, etc. in a curriculum are designed to build proficiency in a particular ATK area and contribute to more advanced coverage in that area. It may also be the case that a given course, module, subject, etc. may be designed to develop proficiency in several ATK areas.

Mastery (M): The course, module, subject, etc. is designed to build mastery of the knowledge and skills in an ATK area. Learning opportunities foster the in-depth, specialized development of knowledge and skills in the area, and focus on developing abilities in evaluation, integration, and synthesis. Proficiency in the ATK area had been previously developed through various other learning opportunities in the curriculum. As above, it may be the case that several courses, modules, subjects, etc. in a curriculum are designed to build mastery in a particular ATK area and contribute to more in-depth and specialized coverage in that area. It may also be the case that a given course, module, subject, etc. may be designed to develop mastery in several ATK areas.

Enter a 'P' in a given cell of the table if the course, module, subject, etc. in that row is designed to develop proficiency in the ATK area in that column; enter an 'M' if the course, module, subject, etc. in that row is designed to develop mastery in the ATK area in that column; or leave the cell blank if the course, module, subject, etc. in that row does not contribute to the development of capabilities in the ATK area in that column.

Please keep in mind that it is possible for a given cell in the table to include multiple development level designations, e.g., if a particular course, module, subject, etc. is designed to develop both proficiency and mastery in a particular ATK area, then both designations – P and M – would appear in the relevant cell.

- b. For each master's-level accounting program included in the accreditation review that addresses specialized industry requirements (SIR), identify the particular industry to which the program relates and provide Table A4-5.SIR: Summary of Accounting Technical Knowledge (ATK) Development in Master's-Level Programs-Specialized Industry Requirements.

This information must be presented using the table template provided in these guidelines.

In the table, (i) identify and list in the column headings the technical knowledge content areas that relate to the specialized industry requirements, (ii) list in the row headings the required courses, modules, subjects, etc. that develop the knowledge and skills in those areas, and (iii) indicate whether the courses, modules, subjects, etc. are designed to develop proficiency (P) and/or mastery (M) in those content areas (as described in 1.a above).

- c. For each master's-level accounting program included in the accreditation review that addresses special topics in accounting (STA), identify the particular topic to which the program relates and provide Table A4-5.STA: Summary of Accounting Technical Knowledge (ATK) Development in Master's-Level Programs-Special Topics in Accounting.

This information must be presented using the table template provided in these guidelines.

In the table, (i) identify and list in the column headings the technical knowledge content areas that relate to the special topic, (ii) list in the row headings the required courses, modules, subjects, etc. that develop the knowledge and skills in those areas, and (iii) indicate whether the courses, modules, subjects, etc. are designed to develop proficiency (P) and/or mastery (M) in those content areas (as described in 1.a above).

Notes:

In the table for each program, identify each course, module, subject, etc. by both the number of the course, module, subject, etc. (if applicable) and the name of the course, module, subject, etc.

If your master's-level accounting programs contain required accounting courses, modules, subjects, etc. that are common to multiple majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, or streams, etc. contained within the programs (i.e., a common 'accounting core'), then you need only to provide Table A4-5 (and A4-5.SIR and A4-5.STA as applicable) for those common required courses, modules, subjects, etc. However, you may choose to prepare a separate Table A4-5 (and A4-5.SIR and A4-5.STA as applicable) for each major, concentration, specialization, focus area, emphasis, option, track, field, and stream, etc. (see item 2 below).

Add tables, and insert or delete rows in the tables as needed in order to accommodate the number of your (i) accounting programs and (ii) courses, modules, subjects, etc.

Italicized entries in the table template represent areas where the academic accounting unit should insert its own curriculum information.

2. If your master's-level accounting programs contain majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, or streams, etc. that require additional courses, modules, subjects, etc. beyond those that are common to those areas, you may choose to obtain credit for ATK development in these courses, modules, subjects, etc. by preparing a separate Table A4-5 (and A4-5.SIR and A4-5.STA as applicable) for each major, concentration, specialization, focus area, emphasis, option, track, field, and stream, etc.

3. For each master's-level accounting program included in the accreditation review, explain the extent to which the curriculum in the program includes learning opportunities for the development of higher-order skills than are typically provided in bachelor's-level programs. Specifically, identify the learning opportunities in the program that focus on:
 - a. Cross-functional integration of knowledge spanning the accounting technical knowledge component areas.
 - b. More advanced development of application, critical thinking, analytical, and problem-solving skills for the purposes of making reasoned judgments and sound decision making in accounting.
 - c. More highly-developed communication and collaboration skills needed by effective accounting professionals.
 - d. Enhanced development of the managerial, leadership, and strategic skills required of competent accounting professionals.
 - e. The development of advanced abilities to apply current and emerging business information technologies for data analysis and management in support of accounting decision making.
 - f. More advanced understanding of the professional, legal, and ethical responsibilities associated with the accounting profession.
4. Using Table A4-5 (and A4-5.SIR and A4-5.STA as applicable) and your responses to item 3 above for each master's-level accounting program included in the accreditation review (including majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the program as applicable):
 - a. Demonstrate that the ATK coverage and learning/skills-development opportunities in the curriculum comprising the program are aligned and consistent with the particular career path and the roles and responsibilities for which the program is designed to prepare students.
 - b. If the program is designed to prepare students for accounting certification and/or licensure, demonstrate that the ATK coverage and learning/skills-development opportunities in the program's curriculum are aligned and consistent with the relevant jurisdictional, regional, or national certification/licensure requirements.
 - c. Demonstrate that the ATK coverage and learning/skills-development opportunities in the curriculum comprising the program are aligned and consistent with the mission and broad-based goals of the academic accounting unit.
5. For any master's-level accounting programs included in the accreditation review that do not address the ATK content areas and/or do not incorporate learning/skills-development opportunities that are normally expected of those types of degree programs and that are necessary for the particular career paths for which the programs are designed to prepare students, provide a rationale for this variation in coverage/content.
6. If your master's-level accounting programs contain majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, or streams, etc., describe the ways in which the academic accounting unit ensures academic quality in these disciplinary component areas of the programs.

The methods for ensuring academic quality may include, but are not limited to, inclusion of the majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. in the academic accounting unit's outcomes assessment plan; periodic program reviews that include these disciplinary component areas; reviews, analyses, and evaluations of the results of

embedded assessments in the courses, modules, subjects, etc. comprising the disciplinary component areas; etc.

In addition to input- and process-based measures of academic quality (e.g., curricular content; student admissions and retention standards; faculty qualifications; student academic support services; facilities, equipment, and learning and technological resources; program delivery; teaching; student advising; etc.), the methods for ensuring academic quality in the majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. must also utilize outcomes-based measures of quality (e.g., imminent graduates'/graduating seniors' satisfaction with the disciplinary component areas; alumni satisfaction with the disciplinary component areas; job placement/employment of graduates; job advancement of graduates; employer satisfaction with job performance of graduates; graduates' success in advanced programs; student success in passing certification examinations; advisory board approval of the disciplinary component areas; etc.).

7. If the academic accounting unit offers any master's-level programs that provide alternative pathways and increased access to master's-level accounting education for nontraditional and non-accounting students:
 - a. Describe the requirements for each program, including the alternatives to traditional program elements.
 - b. Demonstrate that each program is academically sound and consistent with the academic accounting unit's mission and broad-based goals.
8. For each master's-level accounting program included in the accreditation review that is designed to prepare students for accounting certification and/or licensure, provide data on the extent of student success in meeting the relevant jurisdictional, regional, or national certification/licensure requirements.
9. Identify those master's-level courses, modules, subjects, etc. that are not reserved exclusively for graduate students, and provide an explanation for these exceptions as applicable.
10. For students entering your master's-level accounting programs who have not completed an undergraduate degree in accounting and who do not have the foundational knowledge and skills required for advanced study in accounting prior to enrolling in the programs, describe the ways in which the academic accounting unit develops this foundation and prepares these students for the master's-level courses, modules, subjects, etc. in those programs.

Table A4-5: Summary of Accounting Technical Knowledge (ATK) Development in Master's-Level Programs

MASTER'S-LEVEL PROGRAMS																
<i>Program Name</i>																
ATK AREA REQUIRED COURSES, MODULES, SUBJECTS	FAR	MCA	AAS	TAX	GAR	NAR	IDA	AIS	ETH	FEF	ATS	ARA	LAW	REG	SIR	STA
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
<i>Course, Module, Subject #1</i>																
<i>Course, Module, Subject #2</i>																
<i>Course, Module, Subject #3</i>																
<i>Course, Module, Subject #4</i>																
<i>Course, Module, Subject #5</i>																
<i>Course, Module, Subject #6</i>																
<i>Course, Module, Subject #7</i>																
<i>Course, Module, Subject #8</i>																
<i>Course, Module, Subject #9</i>																
<i>Course, Module, Subject #10</i>																
<i>Course, Module, Subject #11</i>																
<i>Course, Module, Subject #12</i>																

Development Level Designations:

P = Proficiency Developed in ATK Area

M = Mastery Developed in ATK Area

**Table A4-5.SIR: Summary of Accounting Technical Knowledge (ATK) Development in Master’s-Level Programs
Specialized Industry Requirements: *Name of the Industry***

MASTER’S-LEVEL PROGRAMS										
<i>Program Name</i>										
ATK AREA REQUIRED COURSES, MODULES, SUBJECTS	SIR CONTENT AREA #1	SIR CONTENT AREA #2	SIR CONTENT AREA #3	SIR CONTENT AREA #4	SIR CONTENT AREA #5	SIR CONTENT AREA #6	SIR CONTENT AREA #7	SIR CONTENT AREA #8	SIR CONTENT AREA #9	SIR CONTENT AREA #10
<i>Course, Module, Subject #1</i>										
<i>Course, Module, Subject #2</i>										
<i>Course, Module, Subject #3</i>										
<i>Course, Module, Subject #4</i>										
<i>Course, Module, Subject #5</i>										

SIR Content Area #1 = *Name of Content Area*
 SIR Content Area #2 = *Name of Content Area*
 SIR Content Area #3 = *Name of Content Area*
 SIR Content Area #4 = *Name of Content Area*
 SIR Content Area #5 = *Name of Content Area*
 SIR Content Area #6 = *Name of Content Area*
 SIR Content Area #7 = *Name of Content Area*
 SIR Content Area #8 = *Name of Content Area*
 SIR Content Area #9 = *Name of Content Area*
 SIR Content Area #10 = *Name of Content Area*

Development Level Designations:

P = Proficiency Developed in ATK Area

M = Mastery Developed in ATK Area

**Table A4-5.STA: Summary of Accounting Technical Knowledge (ATK) Development in Master's-Level Programs
Special Topics in Accounting: *Name of the Topic***

MASTER'S-LEVEL PROGRAMS										
<i>Program Name</i>										
ATK AREA REQUIRED COURSES, MODULES, SUBJECTS	STA CONTENT AREA #1	STA CONTENT AREA #2	STA CONTENT AREA #3	STA CONTENT AREA #4	STA CONTENT AREA #5	STA CONTENT AREA #6	STA CONTENT AREA #7	STA CONTENT AREA #8	STA CONTENT AREA #9	STA CONTENT AREA #10
<i>Course, Module, Subject #1</i>										
<i>Course, Module, Subject #2</i>										
<i>Course, Module, Subject #3</i>										
<i>Course, Module, Subject #4</i>										
<i>Course, Module, Subject #5</i>										

STA Content Area #1 = *Name of Content Area*
 STA Content Area #2 = *Name of Content Area*
 STA Content Area #3 = *Name of Content Area*
 STA Content Area #4 = *Name of Content Area*
 STA Content Area #5 = *Name of Content Area*
 STA Content Area #6 = *Name of Content Area*
 STA Content Area #7 = *Name of Content Area*
 STA Content Area #8 = *Name of Content Area*
 STA Content Area #9 = *Name of Content Area*
 STA Content Area #10 = *Name of Content Area*

Development Level Designations:

P = Proficiency Developed in ATK Area

M = Mastery Developed in ATK Area

A4.4 Curricula of Doctoral-Level Accounting Programs

Excellence in accounting education requires the curricula of doctoral-level programs in accounting to prepare students to make significant scholarly contributions to the academy or professional practice.

Evaluation Criteria

The curricula in doctoral-level accounting programs must incorporate learning opportunities that are appropriate to the career paths for which the programs are designed to prepare students. It is incumbent upon the academic accounting unit to provide appropriate rationale for any variations in coverage in this regard.

Doctoral-level programs in accounting must be appropriate to the mission and broad-based goals of the academic accounting unit and must contribute to the development of doctoral students into individuals capable of contributing to the academy or professional practice. The curricula in doctoral-level programs in accounting must include scholarly and professional learning opportunities that are designed to develop more advanced knowledge and higher-order skills than typical master's-level programs. In particular, doctoral-level courses, modules, subjects, etc. should be rigorous and challenging and should contribute to the development of advanced research skills; the acquisition of in-depth knowledge in areas of accounting specialization and their managerial and organizational contexts; and a sophisticated understanding of the importance of professional ethics, values, and integrity in support of accounting's broad societal and economic purposes.

Academic accounting units may develop and offer innovative, alternative, and flexible pedagogies in and pathways to the completion of doctoral-level accounting programs. In particular, in addition to Ph.D., D.B.A., and D.M. programs, academic accounting units may also offer non-traditional doctoral programs in accounting, such as executive or professional doctorates, that are academically rigorous, appropriate to the academic accounting unit's mission and broad-based goals, and consistent with the expectations of the academy and the accounting profession. These programs may include academically sound alternatives to the traditional (i) dissertation, (ii) focus on theoretical quantitative research, (iii) time-to-completion expectations, and (iv) residency requirements. More specifically, these alternatives may involve:

- Replacing the traditional dissertation with a research component that consists of several research projects or papers that are smaller in scope but wider in topic coverage than a dissertation;
- The development of research skills that focus on qualitative rather than quantitative research methods;
- Research topics that deal with practice-oriented problems rather than theoretical issues;
- Reducing the time it takes to complete a program by allowing advanced knowledge in areas of accounting specialization to be demonstrated through prior master's-level accounting education and/or professional practice-oriented experience;
- Flexible residency requirements that allow several short-term campus stays combined with distance education/online components instead of a single, required multiyear experience.

Doctoral-level programs in accounting are normally expected to incorporate the following elements:

- The demonstration of advanced knowledge in areas of accounting specialization either through learning opportunities in the program or through prior graduate education or significant and substantial professional experience;
- The development of advanced research skills that are either theoretical or applied in nature;

- ❑ A dissertation or other research component that focuses on either theoretical issues or practice-oriented issues and problems;
- ❑ Preparation for the teaching roles and responsibilities of those students who expect to pursue teaching careers;
- ❑ The development of a sophisticated understanding of the professional, legal, and ethical responsibilities associated with the accounting profession.

The academic accounting unit must ensure that syllabi for all required courses, modules, subjects, etc. in each doctoral-level accounting program included in the accreditation review are available for evaluation and review by the site-visit team.

Self-Study Guidelines for Documentation

In the self-study:

1. Describe each doctoral-level accounting program included in the accreditation review. This description must address the following areas:
 - a. The type and name of the program;
 - b. Curricular requirements (i.e., the courses, modules, subjects, etc. comprising the program);
 - c. Residency requirements for the program.
2. For each doctoral-level accounting program included in the accreditation review, describe the ways in which the program contributes to the development of students into individuals capable of contributing to the academy or professional practice. Specifically, describe the elements or learning opportunities in the program in the following areas:
 - a. The ways in which students demonstrate advanced knowledge in areas of accounting specialization;
 - b. The ways in which advanced research skills are developed and whether those research skills are quantitative or qualitative/applied in nature;
 - c. The dissertation or other research component (e.g., several smaller research projects/papers) and whether the research topics focus on theoretical issues or practice-oriented problems;
 - d. If applicable, the ways in which the program prepares students for teaching careers, including, but not limited to, the knowledge and skills associated with course and curriculum design, instructional technologies, and learning assessment;
 - e. The ways in which the program develops a sophisticated understanding of the importance of professional ethics, values, and integrity in support of accounting's broad societal and economic purposes.
3. If your doctoral-level accounting programs contain majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, or streams, etc., describe the ways in which the academic accounting unit ensures academic quality in these disciplinary component areas of the programs.

The methods for ensuring academic quality may include, but are not limited to, inclusion of the majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. in the academic accounting unit's outcomes assessment plan; periodic program reviews that include these disciplinary component areas; reviews, analyses, and evaluations of the results of

embedded assessments in the courses, modules, subjects, etc. comprising the disciplinary component areas; etc.

In addition to input- and process-based measures of academic quality (e.g., curricular content; student admissions and retention standards; faculty qualifications; student academic support services; facilities, equipment, and learning and technological resources; program delivery; teaching; student advising; etc.), the methods for ensuring academic quality in the majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. must also utilize outcomes-based measures of quality (e.g., imminent graduates'/graduating seniors' satisfaction with the disciplinary component areas; alumni satisfaction with the disciplinary component areas; job placement/employment of graduates; job advancement of graduates; employer satisfaction with job performance of graduates; advisory board approval of the disciplinary component areas; etc.).

4. For each doctoral-level accounting program included in the accreditation review, demonstrate that the learning opportunities in the curriculum comprising the program are aligned and consistent with:
 - a. The particular career path and the roles and responsibilities for which the program is designed to prepare students;
 - b. The mission and broad-based goals of the academic accounting unit.
5. For any doctoral-level accounting programs included in the accreditation review that do not incorporate learning opportunities that are normally expected of those types of degree programs and that are necessary for the particular career paths for which the programs are designed to prepare students, provide a rationale for this variation in content.
6. For each doctoral-level accounting program included in the accreditation review, provide evidence of the extent of student success in:
 - a. Mastering the disciplinary knowledge in their areas of accounting specialization and the advanced research skills necessary for contributing to the theoretical or practical body of knowledge in accounting;
 - b. Completing their programs of study.
7. Provide Table A4-6: Student Doctoral Research.

This information must be presented using the table template provided in these guidelines.

In the table, (i) list the students who completed their dissertations or other equivalent research projects/papers during the self-study year and the previous two years and (ii) identify the titles of their dissertations or research projects/papers.

Notes:

Insert or delete rows in the tables as needed in order to accommodate the number of students completing dissertations.

Italicized entries in the table template represent areas where the academic accounting unit should insert its own student doctoral research information.

The academic accounting unit must ensure that completed dissertations or research projects/papers are available for review by the site-visit team.

Table A4-6: Student Doctoral Research

SELF-STUDY YEAR	
Name of Student	Title of Dissertation or Research Projects/Papers
<i>Student #1</i>	<i>Title(s)</i>
<i>Student #2</i>	<i>Title(s)</i>
<i>Student #3</i>	<i>Title(s)</i>
<i>Student #4</i>	<i>Title(s)</i>
<i>Student #5</i>	<i>Title(s)</i>
YEAR PRIOR TO SELF-STUDY YEAR	
Name of Student	Title of Dissertation or Research Projects/Papers
<i>Student #1</i>	<i>Title(s)</i>
<i>Student #2</i>	<i>Title(s)</i>
<i>Student #3</i>	<i>Title(s)</i>
<i>Student #4</i>	<i>Title(s)</i>
<i>Student #5</i>	<i>Title(s)</i>
TWO YEARS PRIOR TO SELF-STUDY YEAR	
Name of Student	Title of Dissertation or Research Projects/Papers
<i>Student #1</i>	<i>Title(s)</i>
<i>Student #2</i>	<i>Title(s)</i>
<i>Student #3</i>	<i>Title(s)</i>
<i>Student #4</i>	<i>Title(s)</i>
<i>Student #5</i>	<i>Title(s)</i>

A4.5 International Dimensions of Accounting

Excellence in accounting education requires accounting students to be prepared to function effectively in a changing global environment. Therefore, the academic accounting unit, through its curricula and co-curricular programs, must ensure that students possess the knowledge, skills, and abilities to understand and deal effectively with critical issues in a dynamic global accounting and business environment.

Evaluation Criteria

The practice of accounting is changing rapidly and is becoming increasingly interconnected with a global geographic reach. Consequently, in order to prepare students to be competent accounting professionals in this continually evolving environment, academic accounting units must address the challenges and complexities associated with globalization and must be proactive in internationalizing the curricula of accounting programs. This may include the integration of learning components relating to international accounting issues and practices throughout the accounting curricula; the provision of international clinical experiences or other co-curricular learning opportunities offered through the institution, the academic accounting unit, other higher education institutions, or educational consortia; articulation agreements with institutions in other countries; or the promotion of student/faculty exchanges abroad.

In addition to providing curricular and co-curricular learning opportunities in international accounting issues and practices, academic accounting units must also be engaged in broader efforts to foster a global mind-set in their students, faculty, and administrators. As business organizations become more culturally and ethnically diverse, it becomes increasingly incumbent upon academic accounting units to integrate a comprehensive and pervasive global perspective throughout their programs, operations, and activities. Consequently, academic accounting units must cultivate a global mind-set in their internal stakeholders for the purpose of preparing students to deal successfully with organizational diversity and to work effectively with colleagues and clients with different cultural backgrounds, points of view, customs, religious beliefs, and work and life experiences.

Self-Study Guidelines for Documentation

In the self-study:

1. For each accounting program included in the accreditation review, describe the ways in which the learning opportunities in the program prepare students to function effectively in the global accounting and business environment. This description should encompass:
 - a. Any majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. that deal with international accounting issues and practices;
 - b. Any courses, modules, subjects, etc. that deal with international accounting issues and practices;
 - c. Any other learning opportunities relating to the international dimensions of accounting that are integrated throughout the required courses, modules, subjects, etc. comprising the program.
2. Provide the following information pertaining to the experiential learning and co-curricular programs relating to international accounting offered by the academic accounting unit:
 - a. A description of the experiential learning and co-curricular programs offered by the academic accounting unit (e.g., international internship programs or other international clinical experiences, study-abroad programs, international student and/or faculty exchange programs, short-term international study tours, etc.).

- b. A description of the ways in which the experiential learning and co-curricular programs prepare students to function effectively in the global business and accounting environment.
 - c. The number of students and faculty involved in each experiential learning and co-curricular program for the past three years.
3. Describe the ways in which the academic accounting unit fosters a global mind-set in its students, faculty, and administrators. This description should include an explanation of the ways in which the academic accounting unit prepares students to deal with cultural and ethnic diversity and to work effectively with diverse colleagues and clients.

A4.6 Information Technology Skills

Excellence in accounting education requires academic accounting units to integrate learning opportunities relating to current and emerging business information technologies into the curricula of its accounting programs.

Evaluation Criteria

The accounting and business environments are rapidly-changing and becoming increasingly complex and global in scope. Consequently, in order to ensure currency and relevance of accounting curricula, to ensure that students acquire the necessary professional competencies and skills, and to prepare students to be competent and successful accounting professionals, the academic accounting unit should integrate current and emerging business information technologies for data analysis and management into its program curricula.

In particular, the curricula in accounting programs should incorporate learning opportunities for developing student skills in using information technologies for data creation, data mining, data analysis, data transformation, data reporting, data sharing, and data storage for the purpose of generating meaningful and reliable accounting information for decision making.

Self-Study Guidelines for Documentation

In the self-study:

1. For each accounting program included in the accreditation review (including majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the program), describe the extent to which current and emerging information technologies for data analysis and management are integrated into the curriculum of the program.
2. For each accounting program included in the accreditation review (including majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the program), describe the student learning opportunities that are incorporated into the program's curriculum for the purpose of developing the necessary knowledge and skills in data creation, data mining, data analysis, data transformation, data reporting, data sharing, and data storage for the purpose of generating meaningful and reliable accounting information for decision making.

A4.7 Curriculum Review, Renewal, and Improvement

Excellence in accounting education requires curricula that are current and relevant, and that prepare students to be competent accounting professionals. Therefore, curriculum review, renewal, and improvement must be an ongoing process that is supported by outcomes assessment, the results of which are used to ensure excellence in the accounting programs offered by the academic accounting unit.

Evaluation Criteria

Faculty in the academic accounting unit must participate in the continuous review and renewal of the curricula of the unit's accounting programs, and should recommend changes and improvements as deemed appropriate. It is essential that the assessment of student learning outcomes be used in this review and renewal process.

In addition, the academic accounting unit should seek regular input from stakeholders, including alumni, employers of graduates, and other professionals in the accounting community, in order to obtain information with which to assess the success of its accounting programs in meeting the needs of students and the demands of employers. The results of these reviews and assessments should be used to determine whether changes and improvements are needed in the academic accounting unit's programs.

Self-Study Guidelines for Documentation

In the self-study:

1. Describe the following curriculum management processes employed by the academic accounting unit:
 - a. The process for the continuous evaluation of the curricula in the accounting programs offered by the academic accounting unit
 - b. The ways in which outcomes assessment supports curriculum review, renewal, and improvement in the academic accounting unit
 - c. The process for changing program curricula or developing a new accounting program for the academic accounting unit
2. Document the involvement of the faculty in the academic accounting unit in the periodic review, renewal, and improvement of accounting programs and curricula.
3. Describe the ways in which alumni, employers of graduates, and other professionals in the accounting community are involved in the periodic review, renewal, and improvement of accounting programs and curricula.
4. Provide evidence of recent curricular revisions and/or new accounting programs that have resulted from the academic accounting unit's curriculum management/development/improvement processes.

A4.8: Summary Reflection on Accounting Curricula and Learning Opportunities

Excellence in accounting education requires an evaluation of the academic accounting unit's academic resources and educational processes in terms of their contributions to the unit's overall performance relative to its mission. This requires the academic accounting unit to evaluate the effectiveness of its curricula, curricula-related processes, and program learning opportunities in supporting excellence in accounting education.

Evaluation Criteria

The academic accounting unit should reflect upon the evidence presented in the self-study as it relates to the unit's overall performance in the context of its mission. In particular, excellence in accounting education requires the academic accounting unit to evaluate the sufficiency of its curricula, curricula-related processes, and program learning opportunities in promoting the overall effectiveness of its activities and operations and in advancing academic quality in its accounting programs.

Self-Study Guidelines for Documentation

In the self-study:

Provide a summary reflection on the academic accounting unit's curricula, curricula-related processes, and program learning opportunities. In this reflection, consider the evidence presented in the self-study in the context of the academic accounting unit's mission and:

1. Describe the general conclusions that the academic accounting unit drew from the self-study regarding the effectiveness of its curricula, curricula-related processes, and program learning opportunities in supporting excellence in accounting education. These conclusions should include an identification of any changes and improvements needed in the academic accounting unit's curricula, curricula-related processes, and program learning opportunities.
2. Describe proposed courses of action to make the changes and improvements identified in item 1 above.

Principle A5: Accounting Faculty Characteristics, Activities, and Processes

Academic accounting units must (i) ensure that their accounting programs are supported by qualified and competent faculty, (ii) have effective methods for recruiting faculty, (iii) ensure that their faculty are engaged in appropriate and ongoing scholarly and professional activities, (iv) evaluate faculty based on defined criteria, (v) provide support for the professional development of their faculty, and (vi) foster an academic climate conducive to excellence in teaching and learning.

The following Characteristics of Excellence in Accounting Education relate to accounting faculty characteristics, processes, and activities:

- ❑ The academic accounting unit strives for higher levels of performance consistent with its mission as reflected in the student learning outcomes in its accounting programs, its operational effectiveness, and the accomplishment of its mission and broad-based goals.
- ❑ The academic accounting unit engages in a strategic planning process that is driven by its mission and that incorporates processes for involving external stakeholders from the accounting community and business and industry.
- ❑ The academic accounting unit has developed and implemented an outcomes assessment process that promotes continuous improvement in its accounting programs, and is linked to the strategic plans of both the academic accounting unit and the institution.
- ❑ The academic accounting unit encourages and fosters innovation and creativity in accounting education.
- ❑ The academic accounting unit implements clear and effective policies, procedures, and processes governing its interactions with internal and external stakeholders.
- ❑ Accounting faculty members in the academic accounting unit integrate ethical viewpoints and principles in their teaching activities.
- ❑ Accounting faculty members in the academic accounting unit strive to be effective teachers who are current in their professional fields and are active in contributing to their institutions and disciplines.
- ❑ Accounting faculty members are positively engaged within their academic accounting unit and contribute to its mission and broad-based goals through appropriate faculty development and faculty evaluation processes.
- ❑ The mix of academic and professional credentials of the accounting faculty is worthy of the respect of the academic, business, and accounting communities.
- ❑ The institution provides resources to the academic accounting unit that are adequate to support its accounting programs and to accomplish its mission and broad-based goals.
- ❑ The content of accounting courses is delivered in a manner that is appropriate, effective, and stimulates learning.
- ❑ The academic accounting unit is accountable to its stakeholders for the value and quality of the education that it provides.

The following recommendations and objectives of the Pathways Commission on Accounting Higher Education relate to accounting faculty characteristics, processes, and activities:

- **Recommendation 1:** Build a learned profession for the future by purposeful integration of accounting research, education, and practice for students, accounting practitioners, and educators.
 - Objective 1.1: Integrate professionally-oriented faculty more fully into significant aspects of accounting education, programs, and research.
 - Objective 1.2: Focus more academic research on relevant practice issues.

- **Recommendation 3:** Reform accounting education so that teaching is respected and rewarded as a critical component in achieving each institution's mission.
 - Objective 3.1: Increase reward, recognition, and support for high-quality teaching.
 - Objective 3.2: Better connect faculty annual review, promotion, and tenure processes to the quality of teaching.
 - Objective 3.3: Improve how universities value the importance of teaching.

- **Recommendation 4:** Develop curriculum models, engaging learning resources, and mechanisms for easily sharing them as well as enhancing faculty development opportunities in support of sustaining a robust curriculum.
 - Objective 4.3: Develop guiding principles and support for a range of faculty development opportunities through varied career paths and cycles.

A5.1: Qualifications of Accounting Faculty

Excellence in accounting education requires highly-qualified faculty. Therefore, the faculty who teach in accounting programs must possess significant academic and professional preparation.

Evaluation Criteria

In order to ensure high-quality teaching and to maximize the likelihood of achieving intended learning outcomes and other educational and operational elements of its mission, the academic accounting unit must utilize and deploy highly-qualified faculty. Therefore, faculty who teach in the programs offered by the academic accounting unit must possess significant academic and professional preparation and must be capable of providing significant opportunities for student learning.

Compliance with this principle requires appropriate academic preparation for faculty, including, but not limited to, holding relevant graduate degrees in accounting. However, advanced degrees in related fields such as information systems, education, law, and the social sciences are also considered in determining appropriate academic preparation and qualifications. Moreover, developing and sustaining effective teaching competencies are enhanced by the practice of teaching itself. Consequently, documented successful teaching experience is also taken into account in evaluating faculty qualifications.

In addition, academic accounting units are highly encouraged to integrate practice-oriented faculty members into their programs and activities. Practice-oriented faculty are those faculty who (i) at the time of hiring, have extensive and substantial professional experience in accounting, (ii) are engaged in ongoing applied and practice-oriented scholarly activity, and/or (iii) are involved in significant and ongoing professional engagements. The integration of practice-oriented faculty into accounting education helps to connect the academy with the accounting profession, thereby contributing to adding context, currency, relevance, and practical perspectives to accounting curricula, and to preparing students to be successful accounting professionals.

The graduate degrees used to establish faculty qualifications must be earned degrees awarded by institutions having nationally-recognized institutional accreditation, or the authorization to award degrees or recognition from an appropriate accrediting, governing, or legal body. In the case of doctoral degrees, non-traditional executive or professional doctorates and D.M. degrees, as well as traditional Ph.D. and D.B.A. degrees, are also considered in evaluating the qualification status of accounting faculty members.

For the purpose of evaluating the portfolios of credentials of accounting faculty members in order to determine their qualification status, the following definitions shall apply:

1. Doctorally-Qualified for Teaching at the Undergraduate Level

To be considered doctorally-qualified for teaching at the undergraduate level, a faculty member must:

- a. Hold an earned doctorate in accounting or business with a major, concentration, specialization, focus area, emphasis, option, track, field, or stream, etc. in the area of assigned teaching responsibilities; or
- b. Hold an earned doctorate in a field of business, and a professional certification in the area of assigned teaching responsibilities; or
- c. Hold a Juris Doctorate and teach in the areas of legal environment of business and/or business law; or
- d. Hold a Juris Doctorate and a business-related master's degree, and teach in the areas of legal environment of business, business law, and/or another area that contains significant legal content; or

- e. Hold a Juris Doctorate and a professional certification in accounting and teach in the areas of legal environment of business, business law, and/or accounting; or
- f. Hold an earned non-accounting- or non-business-related doctorate and have a sufficient combination of graduate course work; professional experience that is significant in terms of duration and level of responsibility; sustained professional engagement; ongoing scholarly activity; and documented extensive, substantial, and successful teaching experience at the post-secondary level in the area of assigned teaching responsibilities.

2. Doctorally-Qualified for Teaching at the Master's Level

To be considered doctorally-qualified for teaching at the master's level, a faculty member must:

- a. Hold an earned doctorate in accounting with a primary field in the area of assigned teaching responsibilities; or
- b. Hold an earned doctorate in a field of business and have a sufficient combination of graduate course work; professional experience that is significant in terms of duration and level of responsibility; sustained professional engagement; ongoing scholarly activity; and documented extensive, substantial, and successful teaching experience at the post-secondary level in the area of assigned teaching responsibilities; or
- c. Hold an earned non-accounting- or non-business-related doctorate and have a sufficient combination of graduate course work; professional experience that is significant in terms of duration and level of responsibility; sustained professional engagement; ongoing scholarly activity; and documented extensive, substantial, and successful teaching experience at the post-secondary level in the area of assigned teaching responsibilities. This credentials combination must be more significant in both scope and depth than that required in order to be considered doctorally-qualified to teach at the undergraduate level, and must outweigh the lack of an accounting- or business-related area of study in the doctorate.

3. Doctorally-Qualified for Teaching at the Doctoral Level

To be considered doctorally-qualified for teaching at the doctoral level, a faculty member must:

- a. Hold an earned doctorate in accounting with a primary field in the area of assigned teaching responsibilities; or
- b. Hold an earned doctorate in a field related to the area of assigned teaching responsibilities (e.g., a faculty member with a Ph.D. in Information Science and Technology teaching accounting information systems and/or data analysis, mining, and management).

4. Professionally-Qualified for Teaching at the Undergraduate Level

To be considered professionally-qualified for teaching at the undergraduate level, a faculty member must:

- a. Hold a master's degree (or equivalent post-graduate degree) in an accounting-related field and a professional certification in the area of assigned teaching responsibilities; or
- b. Hold a master's degree (or equivalent post-graduate degree) in a business-related field and have a sufficient combination of graduate course work; professional experience that is significant in terms of duration and level of responsibility; sustained professional engagement; ongoing scholarly activity; and documented extensive, substantial, and successful teaching experience at the post-secondary level in the area of assigned teaching responsibilities; or
- c. Hold a master's degree (or equivalent post-graduate degree) in a business-related field and have completed a special post-graduate training program especially designed to improve the faculty member's knowledge and teaching skills in the area of the assigned teaching responsibilities.

5. Professionally-Qualified for Teaching at the Master's Level

To be considered professionally-qualified for teaching at the master's level, a faculty member must:

- a. Be A.B.D. (i.e. 'all-but-dissertation'; has completed all course work required for a doctorate in accounting, passed the general comprehensive examinations, but has not completed a dissertation) with a major, concentration, specialization, focus area, emphasis, option, track, field, or stream, etc. in the area of assigned teaching responsibilities; or
- b. Hold a master's degree (or equivalent post-graduate degree) in an accounting-related field, professional certification in the area of assigned teaching responsibilities, and have a sufficient combination of graduate course work; professional experience that is significant in terms of duration and level of responsibility; sustained professional engagement; ongoing scholarly activity; and documented extensive, substantial, and successful teaching experience at the post-secondary level in the area of assigned teaching responsibilities.

6. Other Qualification Levels

Under normal circumstances, it is expected that accounting faculty members will hold master's degrees (or equivalent post-graduate degrees) in fields that are appropriate to their areas of assigned teaching responsibilities.

In limited cases, an academic accounting unit may make an exception to this requirement if a faculty member possesses unique and significant credentials/qualifications that outweigh the lack of an appropriate master's degree (or equivalent post-graduate degree). In these situations, it is incumbent upon the academic accounting unit to provide a rationale and to justify its case for an exemption from this requirement.

Academic accounting units must have established policies and criteria for determining the qualification status of accounting faculty that are consistent with their missions and broad-based goals. These policies and criteria should specify requirements for the initial academic preparation and professional experience of accounting faculty members and for their ongoing scholarly and professional activity.

In addition, academic accounting units must have complete transcripts of all graduate work completed by each accounting faculty member readily available for review by the site-visit team.

Self-Study Guidelines for Documentation

All full-time, part-time, and adjunct accounting faculty members who teach accounting courses, modules, subjects, etc. offered by the academic accounting unit must be taken into account in responding to this principle. Full-time accounting faculty includes regular full-time accounting faculty, full-time visiting professors in accounting, and full-time accounting faculty with administrative loads, such as deans, and department and division chairs. Part-time accounting faculty includes adjunct faculty, administrative personnel, staff, and full-time faculty from other academic units in the institution who, on a part-time basis, teach accounting courses, modules, subjects, etc. offered by the academic accounting unit.

In the self-study:

1. Provide a current curriculum vita for each full-time and part-time accounting faculty member who teaches accounting courses offered by the academic accounting unit (these should be placed in an appendix of the self-study; see Appendix C of this manual for a suggested vita outline).¹⁶
2. Describe and document the academic accounting unit's policies and criteria for determining the qualification status of accounting faculty. This description must address the following areas:

¹⁶ Curriculum vitae must be provided for all full-time faculty members. If the academic accounting unit employs 20 or fewer part-time or adjunct faculty, include curriculum vitae in the appendices for these faculty members as well. If the unit employs more than 20 part-time or adjunct faculty, do not include the curriculum vitae for these faculty members in the self-study, but ensure that they are made available to the site-visit team.

- a. Initial academic preparation (i.e., degrees) required of faculty at the time of hiring
 - b. Professional experience required of faculty at the time of hiring
 - c. The types and amounts of ongoing scholarly activity required of faculty in order to maintain their qualification status
 - d. The types and amounts of sustained professional engagements required of faculty in order to maintain their qualification status
3. Describe the extent to which the academic accounting unit integrates practice-oriented faculty into its programs and activities. This description should address the integration of practice-oriented faculty into the following areas:
- a. Teaching
 - b. Research
 - c. Administration
 - d. Curriculum development and management
 - e. Learning assessment
4. Provide a credentials portfolio, a credentials summary, and a qualification justification for all accounting faculty members for whom, in addition to their degrees, a combination of graduate course work, professional experience, ongoing scholarly and professional activities, and teaching experience is used to establish their qualification status. A credentials portfolio, a credentials summary, and a qualification justification must also be provided for any accounting faculty member who does not hold at least a master's degree (or equivalent post-graduate degree). (These should be placed in an appendix of the self-study.)

Notes:

A credentials portfolio consists of:

- A current curriculum vita;
- Transcripts of all graduate work;
- A description of the faculty member's teaching and professional experience;
- A listing of the scholarly and professional activities in which the faculty member has been engaged during the past five years.

Forms for a credentials summary and a qualification justification are provided in Appendices D and E of this manual.

5. Provide Table A5-1: Accounting Faculty Qualifications.

This information must be presented using the table template provided in these guidelines.

All accounting faculty who teach accounting courses, modules, subjects, etc. offered by the academic accounting unit must be included in the table, with full- and part-time faculty members listed separately and in alphabetical order by surname.

In cases where a faculty member teaches at more than one program level (i.e., undergraduate-, master's, doctoral-level) and/or in more than one discipline during the self-study year, list each program level and discipline on a separate line under the headings "Program Level" and "Assigned Teaching Disciplines," respectively. Then, indicate the faculty member's qualification status for each program level and teaching discipline under the heading "Level of Qualification."

Use the following qualification level designations in completing the "Level of Qualification" column:

DQ-U: Doctorally-Qualified for Teaching at the Undergraduate Level

DQ-M: Doctorally-Qualified for Teaching at the Master's Level

DQ-D: Doctorally-Qualified for Teaching at the Doctoral Level

PQ-U: Professionally-Qualified for Teaching at the Undergraduate Level

PQ-M: Professionally-Qualified for Teaching at the Master's Level

O: Other Qualification Level

Notes:

If a particular faculty member's highest-earned degree is in a field outside of accounting or business (e.g., Ed.D, JD, etc.), but holds another accounting or business degree (e.g., Master of Science in Accountancy, MBA, etc.), list the accounting or business degree along with the out-of-field degree in the "Highest Degree" column of the table.

Insert or delete rows in the table as needed in order to accommodate the number of your full-time and part-time faculty.

Italicized entries in the table template represent areas where the academic accounting unit should insert its own faculty information.

Table A5-1: Accounting Faculty Qualifications

FACULTY MEMBERS	YEAR OF HIRE	HIGHEST DEGREE		PROFESSIONAL CERTIFICATION	ASSIGNED TEACHING DISCIPLINES	PROGRAM LEVEL	LEVEL OF QUALIFICATION
		TYPE	FIELD				
FULL-TIME ACCOUNTING FACULTY							
<i>Faculty Member #1</i>	<i>Year</i>	<i>Degree</i>	<i>Field</i>	<i>Certification</i>	<i>Teaching Discipline #1 Teaching Discipline #2 Teaching Discipline #3</i>	<i>Program Level #1 Program Level #2 Program Level #3</i>	<i>Qual. Level #1 Qual. Level #2 Qual. Level #3</i>
<i>Faculty Member #2</i>	<i>Year</i>	<i>Degree</i>	<i>Field</i>	<i>Certification</i>	<i>Teaching Discipline #1 Teaching Discipline #2 Teaching Discipline #3</i>	<i>Program Level #1 Program Level #2 Program Level #3</i>	<i>Qual. Level #1 Qual. Level #2 Qual. Level #3</i>
<i>Faculty Member #3</i>	<i>Year</i>	<i>Degree</i>	<i>Field</i>	<i>Certification</i>	<i>Teaching Discipline #1 Teaching Discipline #2 Teaching Discipline #3</i>	<i>Program Level #1 Program Level #2 Program Level #3</i>	<i>Qual. Level #1 Qual. Level #2 Qual. Level #3</i>
<i>Faculty Member #4</i>	<i>Year</i>	<i>Degree</i>	<i>Field</i>	<i>Certification</i>	<i>Teaching Discipline #1 Teaching Discipline #2 Teaching Discipline #3</i>	<i>Program Level #1 Program Level #2 Program Level #3</i>	<i>Qual. Level #1 Qual. Level #2 Qual. Level #3</i>
<i>Faculty Member #5</i>	<i>Year</i>	<i>Degree</i>	<i>Field</i>	<i>Certification</i>	<i>Teaching Discipline #1 Teaching Discipline #2 Teaching Discipline #3</i>	<i>Program Level #1 Program Level #2 Program Level #3</i>	<i>Qual. Level #1 Qual. Level #2 Qual. Level #3</i>
<i>Faculty Member #6</i>	<i>Year</i>	<i>Degree</i>	<i>Field</i>	<i>Certification</i>	<i>Teaching Discipline #1 Teaching Discipline #2 Teaching Discipline #3</i>	<i>Program Level #1 Program Level #2 Program Level #3</i>	<i>Qual. Level #1 Qual. Level #2 Qual. Level #3</i>
PART-TIME ACCOUNTING FACULTY							
<i>Faculty Member #1</i>	<i>Year</i>	<i>Degree</i>	<i>Field</i>	<i>Certification</i>	<i>Teaching Discipline #1 Teaching Discipline #2 Teaching Discipline #3</i>	<i>Program Level #1 Program Level #2 Program Level #3</i>	<i>Qual. Level #1 Qual. Level #2 Qual. Level #3</i>
<i>Faculty Member #2</i>	<i>Year</i>	<i>Degree</i>	<i>Field</i>	<i>Certification</i>	<i>Teaching Discipline #1 Teaching Discipline #2 Teaching Discipline #3</i>	<i>Program Level #1 Program Level #2 Program Level #3</i>	<i>Qual. Level #1 Qual. Level #2 Qual. Level #3</i>

A5.2: Deployment of Accounting Faculty

Excellence in accounting education requires appropriate program coverage by qualified faculty. Therefore, to ensure that the accounting programs offered by the academic accounting unit are properly supported, a high percentage of the student credit hour production (or other acceptable metric of teaching contribution) in undergraduate- and master's-level programs, and at the locations at which the programs are offered, must be contributed by faculty who are doctorally-qualified or professionally-qualified for teaching at the appropriate program levels. At the doctoral level, one hundred percent of the student credit hour production (or other acceptable metric of teaching contribution) in doctoral-level programs, and at the locations at which the programs are offered, must be contributed by faculty who are doctorally-qualified for teaching at the doctoral level.

In addition, for each undergraduate- and master's-level accounting program offered (including majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the program), the academic accounting unit must have at least one full-time faculty member (or part-time faculty member who is employed on a permanent, regular, or ongoing basis) who is doctorally-qualified or professionally-qualified for teaching at the appropriate program level and who teaches in and provides oversight for that program. Each doctoral-level accounting program (including majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the program) must be entirely supported by faculty who are doctorally-qualified for teaching at the doctoral level.

Evaluation Criteria

In order to provide high-quality learning opportunities for students, to ensure consistent quality across accounting programs, program levels, and locations at which the programs are offered, and to maximize the likelihood of achieving intended learning outcomes, the accounting programs offered by the academic accounting unit must be properly supported by appropriately-qualified faculty. Therefore, accounting faculty members must be deployed across programs and locations so as to give all students in each program and at each location reasonable access to instruction from doctorally-qualified and professionally-qualified faculty.

Furthermore, for each undergraduate- and master's-level accounting program (including majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the program), there must be at least one full-time faculty member who is doctorally-qualified or professionally-qualified for teaching at the appropriate program level, who teaches in that field of study, and who provides coordination and leadership for that program.¹⁷ If an individual faculty member is doctorally-qualified or professionally-qualified in more than one discipline, it is possible for the faculty member to teach in more than one major, concentration, specialization, focus area, emphasis, option, track, field, and stream, etc. and still comply with this principle.

All faculty who teach in and provide coordination and leadership for doctoral-level accounting programs (including majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the programs) must be doctorally-qualified for teaching at the doctoral level.

¹⁷ Institutions and academic accounting units that employ no full-time faculty and instead rely on part-time or adjunct faculty for program delivery can identify a doctorally- or professionally-qualified part-time or adjunct faculty member who is employed on a permanent, ongoing, or regular basis for the purpose of complying with this principle.

Self-Study Guidelines for Documentation

In the self-study:

1. Provide Table A5-2: Faculty Deployment by Qualification Level, Program Level, and Location.

This information must be presented using the table template provided in these guidelines.

The table must account for the teaching contribution of all full-time, part-time, and adjunct accounting faculty members who taught accounting courses, modules, subjects, etc. offered by the academic accounting unit during the self-study year. In addition, the table must report teaching contribution information for all campuses, educational locations, and instructional sites at which the accounting programs are offered.

In the table, the following qualification level designations are used:

DQ-U: Doctorally-Qualified for Teaching at the Undergraduate Level

DQ-M: Doctorally-Qualified for Teaching at the Master's Level

DQ-D: Doctorally-Qualified for Teaching at the Doctoral Level

PQ-U: Professionally-Qualified for Teaching at the Undergraduate Level

PQ-M: Professionally-Qualified for Teaching at the Master's Level

OQL: Other Qualification Level

In reporting teaching contribution, use one of the following teaching contribution metrics:

❑ Student Credit Hours

For a given class, 'student credit hours' (SCH) are defined as follows: $SCH = (\text{value of the class in credit hours}) \times (\text{number of students in the class})$. For example, if a faculty member taught a class worth 3 credit hours during a given academic term and had 20 students in the class, then the faculty member taught $3 \times 20 = 60$ student credit hours in that class.

Alternatively, if the academic accounting unit uses the European Credit Transfer System (ECTS), 'student credit hours' would be defined as follows: $SCH = (\text{value of the class in ECTS credits}) \times (\text{number of students in the class})$. For example, if a faculty member taught a class worth 8 ECTS credits during a given academic term and had 20 students in the class, then the faculty member taught $8 \times 20 = 160$ student credit hours in that class.

❑ Student Contact Hours

If the academic accounting unit does not use a credit-hour system, but instead employs a system based on contact hours, then SCH should be interpreted as 'student contact hours' and would be defined as follows: $SCH = (\text{number of contact hours in the class}) \times (\text{number of students in the class})$. For example, if a faculty member taught a class over a 45-contact-hour academic term and had 20 students in the class, then the faculty member taught $45 \times 20 = 900$ student contact hours in that class.

In order to determine the student credit hour or contact hour production of the accounting faculty during the self-study year:

- ❑ Calculate each accounting faculty member's teaching contribution over all courses, modules, subjects, etc. that were taught by the faculty member during the self-study year using the

teaching contribution metric that is appropriate to the academic accounting unit. Ensure that the student credit hours or contact hours are categorized appropriately according to program level, location, and the faculty member's qualification status. For example, if at one location, a faculty member taught 6 bachelor's-level courses, modules, subjects, etc. for which the faculty member is doctorally-qualified for teaching at the undergraduate level, and at a second location, taught 2 master's-level courses, modules, subjects, etc. for which the faculty member is professionally-qualified for teaching at the master's level, then the student credit hours or contact hours for the former 6 courses, modules, subjects, etc. must be classified as DQ-U hours at the undergraduate level at location #1, and the student credit hours or contact hours for the latter 2 courses, modules, subjects, etc. must be classified as PQ-M hours at the master's level at location #2.

- ❑ Aggregate student credit hours or contact hours over all accounting faculty members who taught during the self-study year, and enter the figures in the appropriate qualification-level/program-level cells in the appropriate location sections of the table.
- ❑ In the "Grand Totals" section of the table, add all of the student credit hours or contact hours in each column across all campuses, educational locations, and instructional sites.

In a footnote to the table, (i) explain the academic term structure used by the academic accounting unit for its self-study year (e.g., fall and spring terms over two calendar years; three terms in a single calendar year; etc.) and (ii) identify the particular teaching contribution metric employed by the academic accounting unit for determining the figures reported in the table.

Notes:

Insert or delete rows in the table as needed in order to accommodate the number of your campuses, educational locations, and instructional sites.

If your accounting programs are offered at only a single campus, educational location, or instructional site, delete all sections in the table except for the section relating to campus, educational location, or instructional site #1.

If the academic accounting unit is not seeking accreditation for programs at a particular program level, then the rows in the table associated with that program level should be left blank.

Italicized entries in the table template represent areas where the academic accounting unit should insert its own location information.

2. Provide Table A5-3: Summary of Faculty Deployment by Program Level and Location.

This information must be presented using the table template provided in these guidelines.

Notes:

If your accounting programs are offered at multiple campuses, educational locations, and instructional sites, a separate table must be provided for each campus, location, and site. In addition, ensure that the 'Grand Totals' table is also completed.

If your accounting programs are offered at only a single campus, educational location, or instructional site, delete all tables except for the table relating to campus, educational location, or instructional site #1.

If the academic accounting unit is not seeking accreditation for programs at a particular program level, then the rows in each table associated with that program level should be left blank.

Italicized entries in the table template represent areas where the academic accounting unit should insert its own location information.

3. Provide Table A5-4: Summary of Student Credit/Contact Hour Production by Location.

This information must be presented using the table template provided in these guidelines.

The table must list each campus, educational location, and instructional site at which the accounting programs are offered, and include figures for the number of student credit hours or contact hours taught at each location, along with the percentage of the total number of student credit hours or contact hours taught at each location.¹⁸

Notes:

Insert or delete rows in the table as needed in order to accommodate the number of your campuses, educational locations, and instructional sites.

Italicized entries in the table template represent areas where the academic accounting unit should insert its own location information.

4. Provide the following program coverage information:

a. Table A5-5: Accounting Program Coverage by Qualified Faculty.

This information must be presented using the table template provided in these guidelines.

The table must list all associate-, bachelor's-, and master's-level accounting programs (including majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the programs) for which the academic accounting unit is seeking accreditation. For each program listed in the table, the academic accounting unit must identify at least one full-time faculty member (or, for institutions and academic accounting units that employ no full-time faculty, a part-time faculty member who is employed on a permanent, regular, or ongoing basis) who is doctorally-qualified or professionally-qualified for teaching at the appropriate program level and who teaches in and provides oversight for that program.

Notes:

Insert or delete rows in the table as needed in order to accommodate the number of your programs.

Italicized entries in the table template represent areas where the academic accounting unit should insert its own program information.

b. For any doctoral-level program included in the accreditation review that does not have 100% program coverage by faculty who are doctorally-qualified for teaching at the doctoral level, provide an explanation for this variation in required program coverage.

5. Describe the extent to which the academic accounting unit's deployment of accounting faculty ensures consistent quality across programs, program levels, and locations at which the programs are offered.

¹⁸ If 25 percent or more of the academic accounting unit's total student credit hours or contact hours are generated at a particular location, the site-visit team will visit that location. If no single location accounts for 25 percent or more of the total student credit hours or contact hours, but 40 percent or more of the academic accounting unit's total student credit hours or contact hours are taught across multiple locations, the site-visit team will visit at least one of those locations.

Table A5-2: Faculty Deployment by Qualification Level, Program Level, and Location

QUALIFICATION LEVEL PROGRAM LEVEL	DQ-U	DQ-M	DQ-D	PQ-U	PQ-M	OQL	TOTAL SCH
	SCH	SCH	SCH	SCH	SCH	SCH	
<i>Campus, Educational Location, Instructional Site #1</i>							
UNDERGRADUATE LEVEL							
MASTER'S LEVEL							
DOCTORAL LEVEL							
TOTALS							
<i>Campus, Educational Location, Instructional Site #2</i>							
UNDERGRADUATE LEVEL							
MASTER'S LEVEL							
DOCTORAL LEVEL							
TOTALS							
<i>Campus, Educational Location, Instructional Site #3</i>							
UNDERGRADUATE LEVEL							
MASTER'S LEVEL							
DOCTORAL LEVEL							
TOTALS							
Grand Totals Across All Campuses, Educational Locations, and Instructional Sites							
UNDERGRADUATE LEVEL							
MASTER'S LEVEL							
DOCTORAL LEVEL							
TOTALS							

Table A5-3: Summary of Faculty Deployment by Program Level and Location

CAMPUS, EDUCATIONAL LOCATION, INSTRUCTIONAL SITE #1	
STUDENT CREDIT/CONTACT HOURS (SCH) TAUGHT DURING SELF-STUDY YEAR AT THE UNDERGRADUATE LEVEL	UNDERGRADUATE-LEVEL SCH
Total Undergraduate-Level SCH Taught by Accounting Faculty at this Location	
Undergraduate-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at this Location	
Percent of Total Undergraduate-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at this Location	
Undergraduate-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at this Location	
Percent of Total Undergraduate-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at this Location	
STUDENT CREDIT/CONTACT HOURS (SCH) TAUGHT DURING SELF-STUDY YEAR AT THE MASTER'S LEVEL	MASTER'S-LEVEL SCH
Total Master's-Level SCH Taught by Accounting Faculty at this Location	
Master's-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at this Location	
Percent of Total Master's-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at this Location	
Master's-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at this Location	
Percent of Total Master's-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at this Location	
STUDENT CREDIT/CONTACT HOURS (SCH) TAUGHT DURING SELF-STUDY YEAR AT THE DOCTORAL LEVEL	DOCTORAL-LEVEL SCH
Total Doctoral-Level SCH Taught by Accounting Faculty at this Location	
Doctoral-Level SCH Taught by Doctorally-Qualified Faculty (for Teaching at the Doctoral Level) at this Location	
Percent of Total Doctoral-Level SCH Taught by Doctorally-Qualified Faculty (for Teaching at the Doctoral Level) at this Location	

CAMPUS, EDUCATIONAL LOCATION, INSTRUCTIONAL SITE #2

STUDENT CREDIT/CONTACT HOURS (SCH) TAUGHT DURING SELF-STUDY YEAR AT THE UNDERGRADUATE LEVEL	UNDERGRADUATE-LEVEL SCH
Total Undergraduate-Level SCH Taught by Accounting Faculty at this Location	
Undergraduate-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at this Location	
Percent of Total Undergraduate-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at this Location	
Undergraduate-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at this Location	
Percent of Total Undergraduate-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at this Location	
STUDENT CREDIT/CONTACT HOURS (SCH) TAUGHT DURING SELF-STUDY YEAR AT THE MASTER'S LEVEL	MASTER'S-LEVEL SCH
Total Master's-Level SCH Taught by Accounting Faculty at this Location	
Master's-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at this Location	
Percent of Total Master's-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at this Location	
Master's-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at this Location	
Percent of Total Master's-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at this Location	
STUDENT CREDIT/CONTACT HOURS (SCH) TAUGHT DURING SELF-STUDY YEAR AT THE DOCTORAL LEVEL	DOCTORAL-LEVEL SCH
Total Doctoral-Level SCH Taught by Accounting Faculty at this Location	
Doctoral-Level SCH Taught by Doctorally-Qualified Faculty (for Teaching at the Doctoral Level) at this Location	
Percent of Total Doctoral-Level SCH Taught by Doctorally-Qualified Faculty (for Teaching at the Doctoral Level) at this Location	

CAMPUS, EDUCATIONAL LOCATION, INSTRUCTIONAL SITE #3

STUDENT CREDIT/CONTACT HOURS (SCH) TAUGHT DURING SELF-STUDY YEAR AT THE UNDERGRADUATE LEVEL	UNDERGRADUATE-LEVEL SCH
Total Undergraduate-Level SCH Taught by Accounting Faculty at this Location	
Undergraduate-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at this Location	
Percent of Total Undergraduate-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at this Location	
Undergraduate-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at this Location	
Percent of Total Undergraduate-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at this Location	
STUDENT CREDIT/CONTACT HOURS (SCH) TAUGHT DURING SELF-STUDY YEAR AT THE MASTER'S LEVEL	MASTER'S-LEVEL SCH
Total Master's-Level SCH Taught by Accounting Faculty at this Location	
Master's-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at this Location	
Percent of Total Master's-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at this Location	
Master's-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at this Location	
Percent of Total Master's-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at this Location	
STUDENT CREDIT/CONTACT HOURS (SCH) TAUGHT DURING SELF-STUDY YEAR AT THE DOCTORAL LEVEL	DOCTORAL-LEVEL SCH
Total Doctoral-Level SCH Taught by Accounting Faculty at this Location	
Doctoral-Level SCH Taught by Doctorally-Qualified Faculty (for Teaching at the Doctoral Level) at this Location	
Percent of Total Doctoral-Level SCH Taught by Doctorally-Qualified Faculty (for Teaching at the Doctoral Level) at this Location	

GRAND TOTALS ACROSS ALL CAMPUSES, EDUCATIONAL LOCATIONS, INSTRUCTIONAL SITES

STUDENT CREDIT/CONTACT HOURS (SCH) TAUGHT DURING SELF-STUDY YEAR AT THE UNDERGRADUATE LEVEL	UNDERGRADUATE-LEVEL SCH
Total Undergraduate-Level SCH Taught by Accounting Faculty at All Locations	
Undergraduate-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at All Locations	
Percent of Total Undergraduate-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at All Locations	
Undergraduate-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at All Locations	
Percent of Total Undergraduate-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Undergraduate Level or Higher) at All Locations	
STUDENT CREDIT/CONTACT HOURS (SCH) TAUGHT DURING SELF-STUDY YEAR AT THE MASTER'S LEVEL	MASTER'S-LEVEL SCH
Total Master's-Level SCH Taught by Accounting Faculty at All Locations	
Master's-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at All Locations	
Percent of Total Master's-Level SCH Taught by Doctorally- or Professionally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at All Locations	
Master's-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at All Locations	
Percent of Total Master's-Level SCH Taught Only by Doctorally-Qualified Faculty (for Teaching at the Master's or Doctoral Level) at All Locations	
STUDENT CREDIT/CONTACT HOURS (SCH) TAUGHT DURING SELF-STUDY YEAR AT THE DOCTORAL LEVEL	DOCTORAL-LEVEL SCH
Total Doctoral-Level SCH Taught by Accounting Faculty at All Locations	
Doctoral-Level SCH Taught by Doctorally-Qualified Faculty (for Teaching at the Doctoral Level) at All Locations	
Percent of Total Doctoral-Level SCH Taught by Doctorally-Qualified Faculty (for Teaching at the Doctoral Level) at All Locations	

Table A5-4: Summary of Student Credit/Contact Hour Production by Location

CAMPUS, EDUCATIONAL LOCATION, INSTRUCTIONAL SITE	STUDENT CREDIT/CONTACT HOURS (SCH) TAUGHT AT THIS LOCATION	PERCENTAGE OF THE TOTAL NUMBER OF STUDENT CREDIT HOURS TAUGHT AT THIS LOCATION
<i>Location #1</i>		
<i>Location #2</i>		
<i>Location #3</i>		
TOTAL		

Table A5-5: Accounting Program Coverage by Qualified Faculty

ACCOUNTING PROGRAM	FACULTY MEMBER	QUALIFICATION LEVEL
ASSOCIATE-LEVEL PROGRAMS		
<i>Program #1</i>		
<i>Program #2</i>		
<i>Program #3</i>		
<i>Program #4</i>		
<i>Program #5</i>		
BACHELOR'S-LEVEL PROGRAMS		
<i>Program #1</i>		
<i>Program #2</i>		
<i>Program #3</i>		
<i>Program #4</i>		
<i>Program #5</i>		
MASTER'S-LEVEL PROGRAMS		
<i>Program #1</i>		
<i>Program #2</i>		
<i>Program #3</i>		
<i>Program #4</i>		
<i>Program #5</i>		

A5.3: Scholarly and Professional Activities of Accounting Faculty

Excellence in accounting education requires accounting faculty members in the academic accounting unit to be involved in scholarly and professional activities that enhance the depth and scope of their knowledge and teaching competencies, especially as they apply to their teaching disciplines.

Evaluation Criteria

Excellence in accounting education requires accounting faculty members to be engaged with the academic and professional business and accounting communities in ways that benefit students, the faculty member, the institution, and the community.

Sustained faculty engagement in scholarly and professional activities is essential for maintaining professional competency and currency, for ensuring high-quality teaching, and for maximizing the likelihood of achieving intended learning outcomes. Therefore, each accounting faculty member has a continuing professional responsibility to devote an appropriate amount of time to professional and scholarly activities. These activities should be documented and should contribute to the body of knowledge in the disciplines in which they teach.

Furthermore, it is expected that academic accounting units will encourage, foster, and support scholarly activities and academic research that focus on relevant practice issues. The integration of theory and conceptual frameworks with accounting practice contributes to enhancing the relevance of research to addressing and solving practice-related problems and issues. In addition, practice-oriented research is essential for the accounting profession to be able to advance, to adapt to changing business and accounting environments, and to meet the future needs of society. It also helps to connect the academy with the accounting profession, thereby contributing to adding context, currency, relevance, and practical perspectives to accounting curricula, and to preparing students to be successful accounting professionals.

The various types of scholarly and professional activity are described below:

Scholarly Activity:

For the purposes of this principle, scholarly activity can be categorized into the following four types:¹⁹

1. **Scholarship of Teaching:** The scholarship of teaching starts with what the teacher knows – teachers must be widely read, current, and intellectually engaged in their fields. The scholarship of teaching requires knowledge of one's field to be reflected in the content of courses and in the composition of program curricula. However, teaching becomes consequential only when knowledge can be conveyed and is understood by others. Therefore, the scholarship of teaching also includes an understanding of the ways in which students learn in different fields. To be a good teacher means not only knowing and remaining current in a field, but also understanding and using the most effective teaching methodologies available. Consequently, the scholarship of teaching can be defined as active intellectual engagement with a field of study that results in the application of disciplinary knowledge and expertise to curricular and instructional analysis, innovation, development, and evaluation.

Examples of the scholarship of teaching include:

- Curriculum review and revision
- The development of new courses and curricula

¹⁹ These four descriptions are based on *Scholarship Reconsidered: Priorities of the Professoriate*, a special report from the Carnegie Foundation for the Advancement of Teaching, and on material from *Developing a Comprehensive Faculty Evaluation System* by Raoul Arreola.

- Published and unpublished cases with instructional materials
- The development of new teaching materials
- The development and evaluation of new methods of instruction, including instructional software
- The development of techniques and tools to assess the effectiveness of teaching and learning
- Publications dealing with pedagogy and/or teaching techniques
- Participation and/or presentation in workshops, seminars, and professional meetings devoted to improving teaching skills
- Written evaluations of teaching materials

2. **Scholarship of Discovery:** The scholarship of discovery is the closest to what is meant by the term 'basic research.' Freedom of inquiry and freedom of scholarly investigation are essential to higher education. Each faculty member should establish credentials as a researcher. The capacity to carry out the scientific method and to conduct meaningful research is an important aspect of learning. In institutions whose primary mission is undergraduate teaching, the dissertation or other comparable piece of creative work could suffice for this. However, faculty in institutions with research missions and graduate programs are expected to be engaged in ongoing research activities. The scholarship of discovery can be defined as investigation and research in a field of study that result in a contribution to the body of knowledge in the field, and the dissemination of that knowledge in the professional community.

Examples of the scholarship of discovery include:

- Unpublished research
- Published articles, manuscripts, monographs, and books
- Faculty research seminars
- Participation in professional meetings as a paper presenter, discussant, or session chair
- Book reviews

3. **Scholarship of Integration:** The scholarship of integration seeks to interpret, to draw together, and to bring new insights to bear on original research. The scholarship of integration means fitting one's work into larger intellectual patterns. The scholarship of integration is necessary in dealing with the boundaries of the human problems of today, which do not always neatly fall within defined disciplines. It is essential to integrate ideas and then apply them to the world in which we live. Therefore, the scholarship of integration can be defined as the interpretation, synthesis, and connection of theories, ideas, and concepts across disciplines that result in new insights, broader perspectives, and a more comprehensive understanding of those disciplines.

Examples of the scholarship of integration include:

- Comprehensive, interdisciplinary articles and/or monographs
- The development of new multidisciplinary courses and curricula
- The development of interdisciplinary seminars or workshops, or participation and/or presentation in such seminars and workshops
- Textbook authoring

4. **Scholarship of Application:** The scholarship of application moves toward the active engagement of the scholar. It focuses on the responsible application of knowledge to consequential problems. In the past, this type of activity has been called applied research and/or development. The scholarship of application does not include regular service activities or routine consulting – these are considered professional activities, and are discussed below. The scholarship of application must be tied directly to one’s field of knowledge, and relate to and flow directly out of creative professional activity. This kind of scholarship requires creativity and critical thought in analyzing significant problems. Consequently, the scholarship of application can be defined as intellectual activities related to a field of study that flow directly out of scholarly investigation and research in the field, and involve the application of disciplinary expertise to the analysis and solution of significant practical problems, leading to new intellectual understandings and contributions to human knowledge.

Examples of the scholarship of application include:

- Contract research
- Consultation or technical assistance
- Policy analysis
- Program evaluation
- Articles or monographs dealing with contributions to practice
- Articles in trade publications

Each of these types of scholarship of application should be meaningful intellectual activities, must be documented, and where appropriate, should include an evaluation from the individuals or organizations served by these activities.

Professional Activity:

For the purposes of this principle, professional activities are defined as activities related to a faculty member’s recognized area of disciplinary expertise for the purposes of providing professionally-related service to individuals or organizations in the public or private sectors; developing, maintaining, or enhancing content expertise, skills, or professional standing; or supporting professional organizations.

Examples of professional activity include:

- Routine professionally-related consulting
- Professionally-related service activities directly related to the academic discipline of the faculty member, and consistent with the stated mission of the academic business unit
- Service in a leadership role in or as an officer of a professional organization
- Attendance and participation in seminars, symposia, short courses, workshops, or professional meetings that are intended as professional development or enrichment activities
- Membership in professional organizations

Professional activities include the routine application of a faculty member’s professional expertise in helping to solve problems in either the private or public sectors. These may include activities for which a faculty member is paid, or volunteer services for which no pay is received. The key word in defining these activities is ‘professionally-related.’ General community service activities are not considered to be professionally-related. However, if faculty members provide a service that is related to their teaching and/or research areas, then that service would be professionally-related. For example, if an accounting

faculty member conducts an annual audit of a local non-profit organization's financial affairs, and prepares an opinion letter, then the work is considered to be a professionally-related activity.

The table below identifies various specific types of scholarly and professional activities in each area:

SUMMARY LISTING OF TYPES OF SCHOLARLY AND PROFESSIONAL ACTIVITIES

Scholarship of Teaching	Scholarship of Discovery
<input type="checkbox"/> Published Articles/Manuscripts/Books	<input type="checkbox"/> Published Articles/Manuscripts/Books
<input type="checkbox"/> Unpublished Articles/Manuscripts/Books	<input type="checkbox"/> Unpublished Articles/Manuscripts/Books
<input type="checkbox"/> Published Cases with Instructional Materials	<input type="checkbox"/> Papers Presented
<input type="checkbox"/> Unpublished Cases with Instructional Materials	<input type="checkbox"/> Session Chair
<input type="checkbox"/> Presentations at Conferences/Workshops	<input type="checkbox"/> Paper Discussant
<input type="checkbox"/> Conference/Workshop/Meeting Attendance	<input type="checkbox"/> Dissertation/Thesis
<input type="checkbox"/> Curriculum Review/Revision	<input type="checkbox"/> Faculty Research Seminars
<input type="checkbox"/> New Courses/Curricula	<input type="checkbox"/> Book Reviews
<input type="checkbox"/> New Teaching Materials	
<input type="checkbox"/> Instructional Software Development	
<input type="checkbox"/> New Instructional Methods	
<input type="checkbox"/> New Teaching/Learning Assessment Tools	
<input type="checkbox"/> Evaluations of Teaching Materials	
Scholarship of Integration	Scholarship of Application
<input type="checkbox"/> Published Articles/Manuscripts/Books	<input type="checkbox"/> Published Articles/Manuscripts/Books
<input type="checkbox"/> Unpublished Articles/Manuscripts/Books	<input type="checkbox"/> Unpublished Articles/Manuscripts/Books
<input type="checkbox"/> Presentations at Conferences/Workshops	<input type="checkbox"/> Presentations at Conferences/Workshops
<input type="checkbox"/> Conference/Workshop Attendance	<input type="checkbox"/> Consultation
<input type="checkbox"/> Professional Meeting Attendance	<input type="checkbox"/> Contract Research
<input type="checkbox"/> New Courses/Curricula	<input type="checkbox"/> Technical Assistance
	<input type="checkbox"/> Policy Analysis
	<input type="checkbox"/> Program Evaluation
	<input type="checkbox"/> Articles/Monographs on Contributions to Practice
	<input type="checkbox"/> Articles in Trade Publications
Professional Activities	
<input type="checkbox"/> Routine Consulting	<input type="checkbox"/> Conference/Workshop Attendance
<input type="checkbox"/> Professionally-Related Service	<input type="checkbox"/> Professional Meeting Attendance
<input type="checkbox"/> Officer of Professional Organization	<input type="checkbox"/> Professional Membership

The amount and type of intellectual endeavors of accounting faculty should be consistent with the mission and broad-based goals of the academic accounting unit and the level of programs offered. As examples:

- ❑ If the mission and goals of the academic accounting unit contain elements relating to academically-oriented research, then accounting faculty members should be engaged in ongoing activities relating to the scholarship of discovery that are significant in both number and quality.
- ❑ If the mission and goals of the academic accounting unit contain elements relating to practice-oriented research and scholarly activity, then accounting faculty members should be engaged in ongoing activities relating to the scholarship of application and/or the scholarship of integration that are significant in both number and quality, and in ongoing professional activities that are significant in both number and quality.
- ❑ If the mission and goals of the academic accounting unit contain elements relating to teaching and learning, then accounting faculty members should be engaged in ongoing activities relating to the scholarship of teaching that are significant in both number and quality.
- ❑ If the mission and goals of the academic accounting unit contain elements relating to community, regional, or national service, then accounting faculty members should be engaged in ongoing activities relating to the scholarship of application and/or the scholarship of integration that are significant in both number and quality, and in ongoing professional activities that are significant in both number and quality.

Self-Study Guidelines for Documentation

In the self-study:

1. Provide Table A5-6: Summary of Scholarly and Professional Activities of Full-Time Accounting Faculty.

This information should be presented as shown in sample Table A5-6 in these guidelines.

In the table, summarize the scholarly and professional activities of all full-time accounting faculty members for the self-study year and the previous four years. The scholarly and professional activities for each year must be presented in a separate row in the table.

For each year listed in the table, report the total number of activities in each area in which the full-time faculty were engaged in that year, and the percentage of the full-time faculty who were engaged in each area in that year.

Institutions and academic accounting units that employ no full-time faculty and instead rely on part-time or adjunct faculty for program delivery may provide this summary for part-time or adjunct faculty members who are employed on a permanent, ongoing, or regular basis for the purpose of complying with this principle.

Ensure that all activities summarized in the table are identified in the curriculum vitae of full-time faculty members. Supporting evidence for scholarly and professional activities should be readily available for review by the site-visit team.

Note: In reporting the information in Table A5-6, use the activities as identified in the “Summary Listing of Types of Scholarly and Professional Activities” provided in the Evaluation Criteria for this principle, but do not list individual faculty members or their specific activities; simply report the total number of such activities in each area aggregated over all faculty.

2. Demonstrate that the scholarly and professional activities of the accounting faculty are related to their teaching and/or research disciplines and that accounting faculty members are current in their fields.

3. Provide qualitative descriptions and/or data from quantitative measures demonstrating the quality of the scholarly and professional activities of accounting faculty. The academic accounting unit may employ its own metrics of quality in providing this evidence.
4. Describe the extent to which the scholarly and research activities of accounting faculty are practice-oriented.
5. Demonstrate that the types and amounts of scholarly and professional activities of accounting faculty are consistent with and contribute to the mission and broad-based goals of the academic accounting unit.

Table A5-6: Summary of Scholarly and Professional Activities of Full-Time Accounting Faculty

SCHOLARLY AND PROFESSIONAL ACTIVITIES (LAST FIVE YEARS)										
YEAR	SCHOLARSHIP OF TEACHING (SOT)		SCHOLARSHIP OF DISCOVERY (SOD)		SCHOLARSHIP OF APPLICATION (SOA)		SCHOLARSHIP OF INTEGRATION (SOI)		PROFESSIONAL ACTIVITIES (PA)	
	NUMBER OF ACTIVITIES	PERCENTAGE OF FACULTY ENGAGED IN SOT	NUMBER OF ACTIVITIES	PERCENTAGE OF FACULTY ENGAGED IN SOD	NUMBER OF ACTIVITIES	PERCENTAGE OF FACULTY ENGAGED IN SOA	NUMBER OF ACTIVITIES	PERCENTAGE OF FACULTY ENGAGED IN SOI	NUMBER OF ACTIVITIES	PERCENTAGE OF FACULTY ENGAGED IN PA
2017-18	55	89%	12	10%	24	22%	4	3%	45	100%
2016-17	64	96%	0	0%	0	0%	1	1%	39	100%
2015-16	23	35%	11	8%	13	10%	0	0%	41	100%
2014-15	32	48%	0	0%	12	18%	2	3%	43	100%
2013-14	21	31%	0	0%	11	14%	3	3%	38	100%

A5.4: Professional Development of Accounting Faculty

Excellence in accounting education requires accounting faculty to be engaged in a process of continuous improvement. Therefore, the academic accounting unit must provide opportunities for the professional development of faculty that are consistent with the expectations of the institution and its faculty; the mission and broad-based goals of the academic accounting unit; and the academic, business, and accounting communities.

Evaluation Criteria

In order to develop and sustain current and relevant accounting curricula and to provide significant and effective learning opportunities for students, accounting faculty members must be current in their teaching disciplines, must be intellectually engaged with the academic, business, and accounting communities, and must seek continuous improvement as academic and accounting professionals.

The accounting profession and the higher education environment are dynamic and ever-changing. Consequently, in order to maximize the likelihood of achieving the intended student learning outcomes in accounting programs and to prepare students to be successful accounting professionals, accounting faculty members who provide the necessary learning opportunities for students must have a strong understanding of the current accounting and business environments. Furthermore, in order to be able to deliver effective student learning opportunities, accounting faculty members must also be prepared to address and adapt to continuing changes in pedagogy and technology. Therefore, it is essential that accounting faculty be actively engaged in ongoing and relevant development activities for the purpose of renewing and enhancing their professional and technical knowledge, research agendas, and teaching skills. In addition, accounting faculty members who hold professional licensures and/or certifications must be engaged in ongoing continuing professional education activities in order to maintain their licenses and certifications.

The institution and the academic accounting unit should encourage, support, and reward appropriate professional development activities that are consistent with the mission and broad-based goals of the academic accounting unit. These development activities may be fostered through research grants, sabbaticals, leaves-of-absence, financial support for travel to professional conferences and meetings, and appropriate assistance for research projects.

The institution should have appropriate policies relating to all aspects of the professional development of faculty.

Self-Study Guidelines for Documentation

In the self-study:

1. Explain the ways in which the institution and the academic accounting unit foster and reward the professional development activities of accounting faculty.
2. For each accounting faculty member who holds a professional accounting-related license or certification, provide evidence that the faculty member's license or certification is current and active.
3. For each full-time accounting faculty member who does not hold a professional accounting-related license or certification, or whose license or certification is not current or active, provide Table A5-7: Professional Development Activities of Full-Time Accounting Faculty.

This information must be presented using the table template provided in these guidelines.

In the table, for each full-time accounting faculty member who does not hold a professional accounting-related license or certification, summarize the professional development activities of the

faculty member for the self-study year and the previous four years. A separate table must be provided for each faculty member, and the professional development activities of the faculty member for each year must be listed in a separate row in the table. Furthermore, the tables must be arranged alphabetically by the surnames of faculty members. Institutions and academic accounting units that employ no full-time faculty and instead rely on part-time or adjunct faculty for program delivery may provide tables for part-time or adjunct faculty members who are employed on a permanent, ongoing, or regular basis for the purpose of complying with this principle.

If a particular faculty member has been employed by the institution for fewer than five years, then the professional development activities for that faculty member need to be provided only for those years. In these cases, this should be footnoted to the table for that faculty member. However, the academic accounting unit may choose to include the faculty member's activities from the previous institution(s) for the prior years. If a faculty member's previous activities are included, then this should also be footnoted to the table for that faculty member.

Ensure that all activities listed in the table are identified in the curriculum vitae of full-time faculty members. Supporting evidence for professional development activities should be readily available for review by the site-visit team.

Note: Italicized entries in the table template represent areas where the academic accounting unit should insert its own faculty information.

4. Demonstrate the effectiveness of the professional development activities of the accounting faculty by providing examples of the results of their implementation within the academic accounting unit.

In documenting effectiveness, the academic accounting unit must provide examples of the outcomes or benefits resulting from the professional development activities of accounting faculty. In other words, the academic accounting unit must describe the various ways in which the institution, the academic accounting unit, and/or students have benefited from the faculty's professional development activities (e.g., improvements in curricula; improvements in pedagogy and teaching methods; the development of new and innovative programs; the establishment of new co-curricular or experiential learning opportunities; new research or consulting projects; the development of new or improved teaching materials; etc.).

5. Demonstrate that the professional development activities of the accounting faculty are consistent with the mission and broad-based goals of the academic accounting unit.
6. Identify the documents that contain the institutional and/or academic accounting unit's policies relating to the professional development of faculty, and provide copies of the relevant sections of these documents (these should be placed in an appendix of the self-study).

Note: These documents may be faculty handbooks, general employee manuals, individual faculty contracts, faculty union agreements, or other documents.

Table A5-7: Professional Development Activities of Full-Time Accounting Faculty

ACCOUNTING FACULTY MEMBER	PROFESSIONAL DEVELOPMENT ACTIVITIES
<i>Faculty Member #1 (Year #5)</i>	<ol style="list-style-type: none"> 1. Activity #1 2. Activity #2 3. Activity #3
<i>Faculty Member #1 (Year #4)</i>	<ol style="list-style-type: none"> 1. Activity #1 2. Activity #2 3. Activity #3
<i>Faculty Member #1 (Year #3)</i>	<ol style="list-style-type: none"> 1. Activity #1 2. Activity #2 3. Activity #3
<i>Faculty Member #1 (Year #2)</i>	<ol style="list-style-type: none"> 1. Activity #1 2. Activity #2 3. Activity #3
<i>Faculty Member #1 (Year #1)</i>	<ol style="list-style-type: none"> 1. Activity #1 2. Activity #2 3. Activity #3

A5.5: Evaluation of Accounting Faculty

Excellence in accounting education requires institutions and their academic accounting units to have effective processes for faculty evaluation. Therefore, each institution must have a formal system of faculty evaluation for use in personnel decisions, such as the awarding of promotion and/or tenure, and for use in determining teaching effectiveness and the quality of student learning outcomes. This process must be appropriate for the level of degree program in which faculty are teaching.

Evaluation Criteria

Human resource decisions in the academic accounting unit should be based on faculty contributions to teaching, scholarly activity, and service that are consistent with the unit's mission and broad-based goals. The process used for faculty evaluation should be within the jurisdiction of the academic accounting unit, and should include a combination of student-, peer-, supervisor-, and self-evaluations of faculty. The results of faculty evaluations should be shared with the individual faculty members who are being evaluated, and when there are disagreements regarding the results of faculty evaluations, the evaluation system should provide an opportunity for faculty members to appeal.

The faculty evaluation process should recognize that it requires significant time and commitment on the part of faculty in order to develop and sustain current and relevant accounting curricula, to provide significant and effective learning opportunities for students, to maximize the likelihood of achieving the intended student learning outcomes in accounting programs, and to prepare students to be successful accounting professionals. Consequently, the quality of teaching and learning should be a significant element of the faculty evaluation process. Therefore, the institution and the academic accounting unit should support and reward high-quality teaching, and should connect various human resource decisions, including faculty retention, promotion, and/or the awarding of tenure to evidence of teaching effectiveness.

While the quality of teaching and student learning outcomes should be a key element in annual reviews of accounting faculty, the evaluation process should include ways to measure and evaluate faculty performance in other areas as well. The distribution of activities between these performance areas should be consistent with the academic accounting unit's mission and broad-based goals and should include:

- Scholarly and professional activities
- Professional development activities
- Service activities
- Administrative responsibilities
- Additional contributions to the academic accounting unit

The faculty evaluation process for faculty members who teach in graduate-level programs should recognize that graduate teaching differs substantially from undergraduate teaching, and that the expectations of graduate-level faculty exceed those of faculty teaching only at the undergraduate level.

Self-Study Guidelines for Documentation

In the self-study:

1. Describe the process employed by the institution and the academic accounting unit for the performance review and evaluation of accounting faculty.

2. Demonstrate that the quality of teaching and student learning outcomes is a central component of the faculty evaluation process and explain the ways in which the process measures teaching and learning effectiveness.
3. Demonstrate that the distribution of accounting faculty contributions in the various performance areas included in the evaluation process is consistent with the mission and broad-based goals of the academic accounting unit.
4. Identify the documents that contain the institutional and/or academic accounting unit's policies relating to the evaluation of accounting faculty, and provide copies of the relevant sections of these documents (these should be placed in an appendix of the self-study).

Note: These documents may be faculty handbooks, general employee manuals, individual faculty contracts, faculty union agreements, or other documents.

5. Provide blank copies of the instruments that are used in the faculty evaluation process (these should be placed in an appendix of the self-study).

Note: Site-visit team members will verify on site that the faculty evaluation instruments are being used. Therefore, the academic accounting unit must be prepared to provide the evaluation instruments for review by the site-visit team.

A5.6: Summary Reflection on Accounting Faculty Characteristics, Activities, and Processes

Excellence in accounting education requires an evaluation of the academic accounting unit's academic resources and educational processes in terms of their contributions to the unit's overall performance relative to its mission. This requires the academic accounting unit to evaluate the effectiveness of its faculty characteristics and activities and its faculty-related processes in supporting excellence in accounting education.

Evaluation Criteria

The academic accounting unit should reflect upon the evidence presented in the self-study as it relates to the unit's overall performance in the context of its mission. In particular, excellence in accounting education requires the academic accounting unit to evaluate the sufficiency of its faculty characteristics and activities and its faculty-related processes in promoting the overall effectiveness of its activities and operations and in advancing academic quality in its accounting programs.

Self-Study Guidelines for Documentation

In the self-study:

Provide a summary reflection on the academic accounting unit's faculty characteristics and activities and its faculty-related processes. In this reflection, consider the evidence presented in the self-study in the context of the academic accounting unit's mission and:

1. Describe the general conclusions that the academic accounting unit drew from the self-study regarding the effectiveness of its faculty characteristics and activities and its faculty-related processes in supporting excellence in accounting education. These conclusions should include an identification of any changes and improvements needed in the academic accounting unit's faculty characteristics and activities and its faculty-related processes.
2. Describe proposed courses of action to make the changes and improvements identified in item 1 above.

Principle A6: Student Policies, Procedures, and Processes

Excellence in accounting education requires clear and effective student policies, procedures, and processes including (i) admissions policies and procedures that ensure that students who are admitted to the institution's accounting programs have a reasonable chance of success in the programs to which they have been admitted, (ii) policies and procedures that govern the academic performance of students and the successful progression of students through the programs, and (iii) processes for supporting the career development of accounting students.

The following Characteristics of Excellence in Accounting Education relate to student policies, procedures, and processes:

- ❑ The academic accounting unit acts with integrity and responsibility in its interactions with all of its stakeholders.
- ❑ The academic accounting unit implements clear and effective policies, procedures, and processes governing its interactions with internal and external stakeholders.
- ❑ The academic accounting unit develops students, both personally and professionally, into well-educated, ethical, and competent accounting professionals.
- ❑ The academic accounting unit is accountable to its stakeholders for the value and quality of the education that it provides.

The following recommendations and objectives of the Pathways Commission on Accounting Higher Education relate to student policies, procedures, and processes:

- ❑ **Recommendation 2:** Develop mechanisms to meet future demand for faculty by unlocking doctoral education via flexible pedagogies in existing programs and by exploring alternative pathways to terminal degrees that align with institutional missions and accounting education and research goals.
 - Objective 2.2: Develop multiple pathways to terminal degrees in accounting.
- ❑ **Recommendation 5:** Improve the ability to attract high-potential, diverse entrants into the profession.
 - Objective 5.3: Increase student access to master's programs.

A6.1: Admissions Policies and Procedures

Excellence in accounting education requires clear, transparent, and effective admissions policies and procedures that are appropriate to the expectations of the institution's accounting programs and that are implemented in a fair and consistent manner.

Evaluation Criteria

The policies and procedures for the admission of students to the institution's accounting programs must be published, transparent to all of the academic accounting unit's internal and external stakeholders, and must be applied in a consistent and equitable manner.

The admissions policies and standards for accounting programs at all degree levels should be appropriate to the types of programs offered and should be designed to ensure that students have a reasonable chance to succeed in the programs to which they have been admitted. If exceptions are made to these admissions policies and procedures, it is incumbent upon the academic accounting unit to provide a rationale and to justify its case for the exceptions.

The admissions policies and standards for graduate-level accounting programs should include the expectation that students have, or will have, completed an appropriate bachelor's-level degree, diploma, or other equivalent credential prior to admission to the programs. If exceptions are made to this expectation, it is incumbent upon the academic accounting unit to provide a rationale and to justify its case for these exceptions.

The admissions policies and standards for master's-level accounting programs should be based on relevant criteria that have been shown, at the institutional level, to be highly correlated with student success. Criteria may include such factors as performance on graduate entrance examinations (e.g., GMAT or GRE), undergraduate grades/marks, professional experience, performance in required prerequisite courses/modules/subjects/etc., or graduate courses/modules/subjects/etc. taken prior to admission.

Admission to doctoral-level accounting programs is expected to be highly competitive, and only those students who are likely to excel as academic professionals should be admitted to these programs. The admissions policies and standards for doctoral-level accounting programs should be based on relevant criteria that have been shown, at the institutional level, to be highly correlated with student success. Criteria may include such factors as performance on graduate entrance examinations (e.g., GMAT or GRE), undergraduate and graduate grades/marks, professional experience, or performance in required prerequisite courses/modules/subjects/etc.

Institutions and/or their academic accounting units must have published and transparent policies and procedures for the evaluation, documentation, and acceptance of any transfer credits, courses, modules, etc. from other institutions. In addition, the policies and procedures governing transfer work should ensure that the credits/courses/modules/etc. accepted from other institutions are comparable in quality to those comprising the academic accounting unit's own degree programs. Furthermore, the policies governing the acceptance of transfer work for credit in accounting programs should include requirements that the credits/courses/modules/etc. must come from institutions that have appropriate nationally-recognized institutional accreditation or equivalent recognition, approvals, or legal authorizations to award degrees from an appropriate governing or legal body.

Institutions and/or their academic accounting units should have published and transparent policies and procedures for the evaluation and documentation of any academic credit that is granted for work or life experience and/or other prior non-academic learning. These policies and procedures should ensure that the learning resulting from these non-academic experiences is comparable in quality to the learning experiences provided in the academic accounting unit's own degree programs.

Self-Study Guidelines for Documentation

In the self-study:

1. Describe the admissions policies and procedures for each of the accounting programs included in the accreditation review.
2. For each of the accounting programs included in the accreditation review, demonstrate that the admissions policies and procedures for the program are published, transparent to the public, and consistent with the type of program.
3. For each of the graduate-level accounting programs included in the accreditation review, demonstrate that the admissions policies or standards for the program require that students have or will have completed an appropriate bachelor's-level degree, diploma, or other equivalent credential prior to admission to the program.
4. For each of the accounting programs included in the accreditation review, explain the ways in which the admissions policies and procedures for the program attempt to ensure that students admitted to the program have a reasonable chance to succeed.
5. Describe the ways in which the institution and/or the academic accounting unit evaluates and documents any transfer credits, courses, modules, etc. that are accepted from other institutions and applied toward satisfying requirements in the accounting programs.
6. Demonstrate that the policies and procedures governing transfer work ensure that the credits, courses, modules, etc. that are accepted from other institutions are comparable in quality to those comprising the academic accounting unit's own accounting programs.
7. Provide evidence that the policies governing the acceptance of transfer work for credit in accounting programs require that the transfer credits/courses/modules/etc. must come from institutions that have appropriate nationally-recognized institutional accreditation or equivalent recognition, approvals, or legal authorizations to award degrees from an appropriate governing or legal body.
8. Demonstrate that the policies and procedures governing the acceptance of transfer work for credit in accounting programs are published and transparent to the public.
9. Describe the ways in which the institution and/or the academic accounting unit evaluates and documents any academic credit that is granted for work or life experience and/or other prior non-academic learning and applied toward satisfying requirements in accounting programs.
10. Demonstrate that the policies and procedures governing the acceptance of non-academic learning for credit in accounting programs ensure that the learning resulting from these experiences is comparable in quality to the learning experiences provided in the academic accounting unit's own accounting programs.
11. Demonstrate that the policies and procedures governing the acceptance of non-academic learning for credit in accounting programs are published and transparent to the public.
12. For each of the accounting programs included in the accreditation review, describe any exceptions that were made in the administration of the admissions policies for the program during the self-study year, and provide a rationale and justification for these exceptions.

A6.2: Academic Policies and Procedures

Excellence in accounting education requires clear, transparent, and effective policies and procedures pertaining to student academic performance and progression toward degree completion. These policies and procedures must be applied in a fair and consistent manner.

Evaluation Criteria

The policies and procedures relating to student academic performance and progression toward degree completion must be published, transparent to all of the academic accounting unit's internal and external stakeholders, and must be applied in a consistent and equitable manner.

Institutions and/or their academic accounting units should have academic policies and procedures that address the following areas:

- The academic performance of students;
- The satisfactory academic progress of students toward completion of degree programs;
- The identification of retention issues and at-risk students;
- The provision of academic counseling and support services when needed;
- The placement of students on academic sanction (e.g., warning, probation, suspension, etc.);
- The dismissal of students from programs when necessary.

If exceptions are made to these academic policies and procedures, it is incumbent upon the academic accounting unit to provide a rationale and to justify its case for the exceptions.

Self-Study Guidelines for Documentation

In the self-study:

1. For each of the accounting programs included in the accreditation review, describe the academic policies and procedures pertaining to the program, and demonstrate that they clearly delineate standards, conditions, processes, or criteria for:
 - a. The academic performance of students;
 - b. The satisfactory academic progress of students toward completion of degree programs;
 - c. The identification of retention issues and at-risk students;
 - d. The provision of academic counseling and support services when needed;
 - e. The placement of students on academic sanction (e.g., warning, probation, suspension, etc.);
 - f. The dismissal of students from programs when necessary.
2. For each of the accounting programs included in the accreditation review, demonstrate that the academic policies and procedures pertaining to the program are published and transparent to the public.

3. For each of the accounting programs included in the accreditation review, demonstrate the effectiveness of the institution's and/or the academic accounting unit's policies and procedures relating to the academic performance of students and the satisfactory progress of students toward completion of their degree programs. Examples of metrics that can be used for demonstrating effectiveness may include, but are not limited to, graduation rates, retention rates, degree completion times in comparison to normal times-to-completion for the types of degree programs, etc. (in providing this evidence, ensure that the metrics used are clearly and explicitly defined).
4. Provide Table A6-1: Students Subject to Academic Sanctions

This information must be presented using the table template provided in these guidelines.

The table must list all associate-, bachelor's-, master's, and doctoral-level accounting programs (including majors, concentrations, specializations, focus areas, emphases, options, tracks, fields, and streams, etc. contained within the programs) for which the academic accounting unit is seeking accreditation. For each program listed in the table, the academic accounting unit must provide figures for the number of students during the self-study year who were (i) on warning, probation, etc., (ii) on suspension from the program, and (iii) dismissed from the program.

Notes:

Insert or delete rows in the table as needed in order to accommodate the number of your programs.

In the table, do not list the names of students; provide only the number of students who were subject to academic sanctions during the self-study year.

Italicized entries in the table template represent areas where the academic accounting unit should insert its own sanction information.

5. For each of the accounting programs included in the accreditation review, describe any exceptions that were made in the administration of the academic policies for the program during the self-study year, and provide a rationale and justification for these exceptions.

Table A6-1: Students Subject to Academic Sanctions

ACCOUNTING PROGRAM	NUMBER OF STUDENTS ON WARNING, PROBATION, ETC.	NUMBER OF STUDENTS ON SUSPENSION	NUMBER OF STUDENTS DISMISSED
ASSOCIATE-LEVEL PROGRAMS			
<i>Program #1</i>			
<i>Program #2</i>			
<i>Program #3</i>			
<i>Program #4</i>			
<i>Program #5</i>			
BACHELOR'S-LEVEL PROGRAMS			
<i>Program #1</i>			
<i>Program #2</i>			
<i>Program #3</i>			
<i>Program #4</i>			
<i>Program #5</i>			
MASTER'S-LEVEL PROGRAMS			
<i>Program #1</i>			
<i>Program #2</i>			
<i>Program #3</i>			
<i>Program #4</i>			
<i>Program #5</i>			
DOCTORAL-LEVEL PROGRAMS			
<i>Program #1</i>			
<i>Program #2</i>			
<i>Program #3</i>			
<i>Program #4</i>			
<i>Program #5</i>			

A6.3: Career Development and Planning Services

Excellence in accounting education requires effective support for the career development of accounting students, including career planning services and placement assistance.

Evaluation Criteria

Institutions and/or their academic accounting units should have processes for supporting accounting students in all phases of their career development – from assistance with choosing a program of study to securing a professional accounting position. In addition, they should also provide support to alumni for making career changes, career advancement, and searching for meaningful employment.

In supporting the career development of their students, institutions and/or their academic accounting units should offer a variety of career planning services, which may include, but are not limited to:

- Interests, values, and skills assessments
- Career exploration, advising, and counseling
- Interviewing and résumé writing assistance
- Job search and placement assistance
- Career fairs and other career development events
- Professional development seminars
- Job postings
- Internship and job shadow opportunities
- Networking and mentoring programs
- Graduate school planning and admission assistance

Self-Study Guidelines for Documentation

In the self-study:

1. Describe the support for career development that the institution and/or the academic accounting provides to accounting students, including career planning services and placement assistance.
2. Demonstrate the effectiveness of the career development support provided by the institution and/or the academic accounting unit. Examples of metrics that can be used for demonstrating effectiveness may include, but are not limited to, job placement rates, graduate school placement rates, student satisfaction with services provided, employer satisfaction with graduates, career advancement of alumni, etc. (in providing this evidence, ensure that the metrics used are clearly and explicitly defined). In addition, the academic accounting unit may provide evidence of effectiveness in the form of examples of and testimonials from successful graduates.

A6.4: Summary Reflection on Student Policies, Procedures, and Processes

Excellence in accounting education requires an evaluation of the academic accounting unit's academic resources and educational processes in terms of their contributions to the unit's overall performance relative to its mission. This requires the academic accounting unit to evaluate the effectiveness of its student policies, procedures, and processes in supporting excellence in accounting education.

Evaluation Criteria

The academic accounting unit should reflect upon the evidence presented in the self-study as it relates to the unit's overall performance in the context of its mission. In particular, excellence in accounting education requires the academic accounting unit to evaluate the sufficiency of its student policies, procedures, and processes in promoting the overall effectiveness of its activities and operations and in advancing academic quality in its accounting programs.

Self-Study Guidelines for Documentation

In the self-study:

Provide a summary reflection on the academic accounting unit's student policies, procedures, and processes. In this reflection, consider the evidence presented in the self-study in the context of the academic accounting unit's mission and:

1. Describe the general conclusions that the academic accounting unit drew from the self-study regarding the effectiveness of its student policies, procedures, and processes in supporting excellence in accounting education. These conclusions should include an identification of any changes and improvements needed in the academic accounting unit's student policies, procedures, and processes.
2. Describe proposed courses of action to make the changes and improvements identified in item 1 above.

Principle A7: Resources Supporting Accounting Programs

Excellence in accounting education requires appropriate resources to be provided to the academic accounting unit. The allocation of resources should be sufficient for the accomplishment of the mission and broad-based goals of the academic accounting unit and for sustaining future change efforts in accounting education, and should include adequate financial support for human resources, learning resources, and physical and technological infrastructure.

The following Characteristics of Excellence in Accounting Education relate to resources supporting accounting programs:

- ❑ The academic accounting unit has a clearly defined mission and broad-based goals that are consistent with those of the institution and that explicitly encompass accounting education.
- ❑ The academic accounting unit strives for higher levels of performance consistent with its mission as reflected in the student learning outcomes in its accounting programs, its operational effectiveness, and the accomplishment of its mission and broad-based goals.
- ❑ The academic accounting unit engages in a strategic planning process that is driven by its mission and that incorporates processes for involving external stakeholders from the accounting community and business and industry.
- ❑ The academic accounting unit has developed and implemented an outcomes assessment process that promotes continuous improvement in its accounting programs, and is linked to the strategic plans of both the academic accounting unit and the institution.
- ❑ The academic accounting unit encourages and fosters innovation and creativity in accounting education.
- ❑ The institution provides resources to the academic accounting unit that are adequate to support its accounting programs and to accomplish its mission and broad-based goals.
- ❑ The academic accounting unit is accountable to its stakeholders for the value and quality of the education that it provides.

The following recommendations and objectives of the Pathways Commission on Accounting Higher Education relate to resources supporting accounting programs:

- ❑ **Recommendation 4:** Develop curriculum models, engaging learning resources, and mechanisms for easily sharing them as well as enhancing faculty development opportunities in support of sustaining a robust curriculum.
 - Objective 4.2: Implement curricular models for the future.
- ❑ **Recommendation 7:** Convert thought to action by establishing an implementation process to address these and future recommendations by creating structures and mechanisms to transition accounting change efforts from episodic events to a more continuous, sustainable process.
 - Objective 7.1: Initiate a process that can sustain future accounting educational change efforts.

A7.1: Financial Resources Supporting Accounting Programs

Excellence in accounting education requires financial resources that are sufficient to support a high-quality learning environment in the academic accounting unit and to accomplish its mission and broad-based goals.

Evaluation Criteria

The financial resources allocated to the academic accounting unit must be sufficient to support, sustain, and improve all aspects of its activities. In particular, adequate financial support must be provided for:

- Human resources (e.g., accounting faculty, support staff, student assistants, etc.)
- Physical and technological infrastructure (e.g., classrooms, faculty offices, laboratories, computer equipment, etc.)
- Accounting-related learning resources (e.g., accounting-related books, journals, periodicals, databases, etc.)
- Scholarly activities of accounting faculty
- Professional development of accounting faculty
- Technology support for accounting faculty and students (e.g., instructional support, support for online teaching/learning, accounting-related software, etc.)
- Student services (e.g., academic support, advising/counseling, career planning and placement, etc.)

Furthermore, in order to support continuous improvement of the accounting programs and activities of the academic accounting unit, any necessary changes and improvements in curricula, resources, processes, and other operational elements of the unit that are identified as a result of the outcomes assessment process should be appropriately linked to the budgeting and resource allocation processes.

Student learning outcomes, as measured by the outcomes assessment process, may be adversely affected if the resources allocated to the academic accounting unit are inadequate to support a high-quality learning environment.

Self-Study Guidelines for Documentation

In the self-study:

1. Describe the budget development and resource allocation processes of the institution and the academic accounting unit.
2. Explain the ways in which the results from implementing the academic accounting unit's outcomes assessment plan in terms of changes and improvements needed are integrated into the budget and resource allocation processes.
3. Describe the financial resources supporting the academic accounting unit's programs and activities in the following areas:
 - a. Human resources
 - b. Physical and technological infrastructure

- c. Accounting-related learning resources
- d. Scholarly activities of accounting faculty
- e. Professional development of accounting faculty
- f. Technology support for accounting faculty and students
- g. Student services

4. Provide Table A7-1: Salary Ranges of Full-Time Accounting Faculty by Rank.

This information must be presented using the table template provided in these guidelines.

This table should contain the actual full-time salary ranges for accounting faculty (lowest, mean, and highest) during the self-study year (before overloads) for each of the faculty ranks in the academic accounting unit.

Note: This table must report the ranges of actual salaries paid to faculty at each rank rather than ranges of possible salaries established by the institution.

- 5. If applicable, describe the method of computation of, and provide figures for, the amount of extra compensation of full-time accounting faculty for overload teaching (i.e., compensation over and above a faculty member's annual contract compensation during the self-study year for teaching in excess of the contractual teaching load).
- 6. Provide figures for the amount of compensation of part-time/adjunct faculty who teach accounting courses offered by the academic accounting unit.
- 7. Demonstrate that the financial resources of the academic accounting unit are sufficient for accomplishing its mission and broad-based goals.

Table A7-1: Salary Ranges of Full-Time Accounting Faculty by Rank

FACULTY RANK	NUMBER OF FULL-TIME FACULTY	ACADEMIC YEAR SALARY RANGES BY RANK		
		LOWEST	MEAN	HIGHEST
Professor				
Associate Professor				
Assistant Professor				
Instructor				
Other				

A7.2: Facilities Supporting Accounting Programs

Excellence in accounting education requires the physical facilities available to the academic accounting unit to be of sufficient quality to support a high-quality learning environment for its accounting programs.

Evaluation Criteria

The classrooms, computer laboratories, and other physical spaces used by the academic accounting unit should be sufficient in number, size, and quality to provide an educational environment that supports excellence in teaching and learning. Furthermore, full-time accounting faculty should be provided with office space that is adequate for their teaching and scholarly activities.

Self-Study Guidelines for Documentation

In the self-study:

1. Describe the physical facilities, such as classrooms, computer laboratories, faculty offices, and other physical spaces that are available to accounting students and faculty. This description should also address any plans for renovation of space or construction of new facilities associated with the accounting programs.

Note: The site-visit team will tour the classrooms, computer laboratories, and offices that are used by students and faculty in the academic accounting unit.

2. Describe the extent to which the physical facilities available to the academic accounting unit support a high-quality teaching and learning environment for the unit's faculty and students.

A7.3: Learning Resources Supporting Accounting Programs

Excellence in accounting education requires a comprehensive library and other necessary learning resources to be available to accounting students and faculty.

Evaluation Criteria

In order to provide significant and effective learning opportunities for students, to maximize the likelihood of achieving the intended student learning outcomes in its accounting programs, and to prepare students to be successful accounting professionals, the academic accounting unit must have access to comprehensive learning resources.

The nature of learning resources is changing, and as electronic resources and access become increasingly available, so too are the methods of making learning resources available to students and faculty. It is expected that the institution will provide comprehensive learning resources that are sufficient to support the accounting programs offered by the academic accounting unit.

Learning resources should be sufficient in size and scope to (i) complement the total program portfolio of the academic accounting unit, (ii) provide incentives for individual learning, and (iii) support appropriate scholarly and professional activities of the accounting faculty.

Evidence should exist that a focused and systematic acquisitions program is in place, and that some form of faculty consultation and review is a continuing aspect of library/resource acquisitions.

Self-Study Guidelines for Documentation

In the self-study:

1. Provide a listing of the accounting-related journals, periodicals, databases, and other learning resources available to accounting students and faculty.
2. Describe the ways in which the library supports the accounting programs offered by the academic accounting unit. This description should address the following areas:
 - a. Support for accounting faculty
 - b. Support for accounting students
 - c. Acquisitions program (including faculty consultation and review)
3. Describe the extent to which the learning resources available to the academic accounting unit are sufficient to support a high-quality teaching, learning, and scholarly environment for the unit's faculty and students.

A7.4: Technological Resources Supporting Accounting Programs

Excellence in accounting education requires sufficient instructional and computing resources and support to be provided to accounting faculty and students.

Evaluation Criteria

The institution should acquire, maintain, and support instructional and educational technology that is sufficient in quality and quantity to support all of the accounting programs offered by the academic accounting unit.

Self-Study Guidelines for Documentation

In the self-study:

1. Describe the instructional and educational technology and support available to accounting faculty and students. This description should address the following areas:
 - a. Technology (hardware and software) available in the classrooms used by the academic accounting unit
 - b. Technology (hardware and software) available to accounting students in computer laboratories and libraries
 - c. Technology (hardware and software) available to accounting faculty in their offices
 - d. Technology support available to accounting students and faculty
2. Describe the extent to which the technological resources available to the academic accounting unit are sufficient to support a high-quality teaching, learning, and scholarly environment for the unit's faculty and students.

A7.5: Other Instructional Locations

Excellence in accounting education requires adequate resources to be available at all branch campuses, educational locations, and instructional sites at which accounting programs are offered.

Evaluation Criteria

If the accounting programs of the academic accounting unit are offered at branch campuses, educational locations, or instructional sites other than the main campus/location/site, the human, financial, physical, learning, and technological resources at each location must be sufficient to support the accounting programs taught at that campus/location/site.

Self-Study Guidelines for Documentation

In the self-study:

1. If the accounting programs included in the accreditation review are offered at branch campuses, educational locations, or instructional sites other than the main campus/location/site, describe the resources that are available at each campus/location/site. This description should address the following areas:
 - a. Faculty and other human resources
 - b. Financial resources
 - c. Facilities
 - d. Learning resources
 - e. Technological resources
2. Describe the ways in which the academic accounting unit ensures consistent quality across all branch campuses, educational locations, and instructional sites at which the accounting programs are offered.
3. Describe the extent to which the resources available at branch campuses, other educational locations, or other instructional sites are sufficient to support high-quality teaching, learning, and scholarly environments for the unit's faculty and students at those campuses, locations, and sites.

A7.6: Summary Reflection on Resources Supporting Accounting Programs

Excellence in accounting education requires an evaluation of the academic accounting unit's academic resources and educational processes in terms of their contributions to the unit's overall performance relative to its mission. This requires the academic accounting unit to evaluate the effectiveness of its various resources in supporting excellence in accounting education.

Evaluation Criteria

The academic accounting unit should reflect upon the evidence presented in the self-study as it relates to the unit's overall performance in the context of its mission. In particular, excellence in accounting education requires the academic accounting unit to evaluate the sufficiency of its financial, physical, learning, and technological resources in promoting the overall effectiveness of its activities and operations and in advancing academic quality in its accounting programs.

Self-Study Guidelines for Documentation

In the self-study:

Provide a summary reflection on the academic accounting unit's financial, physical, learning, and technological resources at all instructional locations at which accounting programs are offered. In this reflection, consider the evidence presented in the self-study in the context of the academic accounting unit's mission and:

1. Describe the general conclusions that the academic accounting unit drew from the self-study regarding the effectiveness of its financial, physical, learning, and technological resources in supporting excellence in accounting education. These conclusions should include an identification of any changes and improvements needed in the resources available to the academic accounting unit.
2. Describe proposed courses of action to make the changes and improvements identified in item 1 above.

Principle A8: External Relationships

Excellence in accounting education requires the academic accounting unit to have effective external relationships with other institutions, organizations, and individuals, including effective linkages with the professional accounting community, business, and industry. Excellence in accounting education also requires accountability to the public for student learning outcomes in the programs offered by the academic accounting unit.

The following Characteristics of Excellence in Accounting Education relate to external relationships:

- The academic accounting unit acts with integrity and responsibility in its interactions with all of its stakeholders.
- The academic accounting unit has a clearly defined mission and broad-based goals that are consistent with those of the institution and that explicitly encompass accounting education.
- The academic accounting unit strives for higher levels of performance consistent with its mission as reflected in the student learning outcomes in its accounting programs, its operational effectiveness, and the accomplishment of its mission and broad-based goals.
- The academic accounting unit engages in a strategic planning process that is driven by its mission and that incorporates processes for involving external stakeholders from the accounting community and business and industry.
- The academic accounting unit has developed and implemented an outcomes assessment process that promotes continuous improvement in its accounting programs, and is linked to the strategic plans of both the academic accounting unit and the institution.
- The academic accounting unit develops students, both personally and professionally, into well-educated, ethical, and competent accounting professionals.
- The academic accounting unit encourages and fosters innovation and creativity in accounting education.
- The academic accounting unit implements clear and effective policies, procedures, and processes governing its interactions with internal and external stakeholders.
- The academic accounting unit has meaningful and effective linkages between the classroom and practitioners in the accounting community, thereby contributing to the assurance of currency and relevance of its accounting programs.
- The academic accounting unit encourages external cooperative relationships with other educational units and institutions that are consistent with its mission and broad-based goals and that contribute to the academic quality of its accounting programs.
- Accounting faculty members in the academic accounting unit strive to be effective teachers who are current in their professional fields and are active in contributing to their institutions and disciplines.
- Accounting faculty members are positively engaged within their academic accounting unit and contribute to its mission and broad-based goals through appropriate faculty development and faculty evaluation processes.
- The mix of academic and professional credentials of the accounting faculty is worthy of the respect of the academic, business, and accounting communities.

- ❑ The institution provides resources to the academic accounting unit that are adequate to support its accounting programs and to accomplish its mission and broad-based goals.
- ❑ The curricula in accounting programs reflect the missions of the institution and its academic accounting unit, and are consistent with current, acceptable accounting practices and the expectations of professionals in the academic, business, and accounting communities.
- ❑ The curricula in accounting programs ensure that students understand and are prepared to deal effectively with critical issues in a changing global business environment.
- ❑ The content of accounting courses is delivered in a manner that is appropriate, effective, and stimulates learning.
- ❑ The academic accounting unit is accountable to its stakeholders for the value and quality of the education that it provides.

The following recommendations and objectives of the Pathways Commission on Accounting Higher Education relate to external relationships:

- ❑ **Recommendation 1:** Build a learned profession for the future by purposeful integration of accounting research, education, and practice for students, accounting practitioners, and educators.
 - Objective 1.3: Enhance the value of practitioner-educator exchanges.
- ❑ **Recommendation 4:** Develop curriculum models, engaging learning resources, and mechanisms for easily sharing them as well as enhancing faculty development opportunities in support of sustaining a robust curriculum.
 - Objective 4.1: Engage the accounting community to define the body of knowledge that is the foundation for accounting's curricula of the future.
 - Objective 4.2: Implement curricular models for the future.
 - Objective 4.3: Develop guiding principles and support for a range of faculty development opportunities through varied career paths and cycles.
- ❑ **Recommendation 7:** Convert thought to action by establishing an implementation process to address these and future recommendations by creating structures and mechanisms to transition accounting change efforts from episodic events to a more continuous, sustainable process.
 - Objective 7.1: Initiate a process that can sustain future accounting educational change efforts.

A8.1: External Linkages with the Accounting Community

Excellence in accounting education requires the academic accounting unit to have current and meaningful linkages to accounting practitioners and organizations. These linkages must be consistent with the unit's mission and broad-based goals.

Evaluation Criteria

In professional accounting programs, linkages between the academic accounting community and professional practitioners, business, and industry are essential for ensuring currency and relevance of accounting education, for ensuring that students acquire the necessary professional competencies and skills, and therefore, to preparing students to be successful accounting professionals.

Both students and faculty benefit from interactions between the academic accounting unit and the accounting practice community. Practitioners can serve as mentors, supporters of student groups, and career counselors for students. They can help accounting faculty to identify practice-related areas that may be worthy of scholarly investigation, conduct practicums on specific topics, and provide input to administrators and faculty regarding curriculum development. They can also help to bring speakers to campus, and place representatives of the institution before significant public forums.

Examples of linkages include, but are not limited to:

- Accounting advisory boards
- Student internship programs in accounting
- Executive-in-residence programs
- Faculty-practitioner internship and externship programs
- Guest lecturers/speakers
- Institutional outreach programs
- Partnerships and collaboration agreements with accounting firms/organizations
- Professionally-active accounting student organizations
- Practitioner-student mentoring programs
- Joint faculty-practitioner research ventures

Self-Study Guidelines for Documentation

In the self-study:

1. Describe the academic accounting unit's linkages with the accounting practice community. This description should address any of the following linkages that apply to the academic accounting unit and the ways in which the linkages have contributed to the unit and its students and faculty:
 - a. Accounting advisory boards
 - b. Student internship programs in accounting
 - c. Executive-in-residence programs

- d. Faculty-practitioner internship and externship programs
 - e. Guest lecturers/speakers
 - f. Institutional outreach programs
 - g. Partnerships and collaboration agreements with accounting firms/organizations
 - h. Professionally-active accounting student organizations
 - i. Practitioner-student mentoring programs
 - j. Joint faculty-practitioner research ventures
2. Describe the ways in which the academic accounting unit's linkages with the accounting practice community are aligned and consistent with the particular career paths and the roles and responsibilities for which the unit's accounting programs are designed to prepare students.
 3. Describe the ways in which the academic accounting unit's linkages with the accounting practice community are consistent with its mission and broad-based goals.

A8.2: External Accountability

Excellence in accounting education requires academic accounting units to be accountable to the public for the quality of their degree programs in accounting. Therefore, the academic accounting unit must have processes for the consistent, reliable public disclosure of information pertaining to student learning outcomes in its accounting programs. These processes must include the posting of student learning results for each IACBE-accredited accounting program on its website in a manner that is easily accessible by the public.

Evaluation Criteria

Accountability for student learning outcomes is essential to excellence in accounting education. Public confidence and investment in accounting education are enhanced when information pertaining to student achievement is made available to the public.

Self-Study Guidelines for Documentation

In the self-study:

1. Provide Table A8-1: Public Disclosure of Learning Assessment Results. This table should specify the website path to the page on the institution's website containing the academic accounting unit's public disclosure of learning assessment results for each accounting program included in the accreditation review.

This information should be presented as shown in sample Table A7-1 in these guidelines.

Note: Do not provide URL addresses. Beginning with the institution's home page, describe the link on each page in the path on which someone would click in order to advance to the next page in the path.

For example:

1. Click on "Academics"
 2. Click on "School of Business"
 3. Click on "Department of Accounting"
 4. Click on "IACBE Accreditation"
 5. Click on "Public Disclosure of Student Learning Outcomes"
 - etc.
2. Provide copies of the documents containing the learning assessment results as described in item 1 above (these should be placed in an appendix of the self-study).

Table A8-1: Public Disclosure of Learning Assessment Results

WEBSITE PATH TO PUBLIC DISCLOSURE OF LEARNING ASSESSMENT RESULTS	
Click on:	
1.	Academics
2.	School of Business
3.	Department of Accounting
4.	IACBE Accreditation
5.	Public Disclosure of Student Learning Outcomes
6.	
7.	
8.	

A8.3: Summary Reflection on External Relationships

Excellence in accounting education requires an evaluation of the academic accounting unit's academic resources and educational processes in terms of their contributions to the unit's overall performance relative to its mission. This requires the academic accounting unit to evaluate the effectiveness of its external relationships in supporting excellence in accounting education.

Evaluation Criteria

The academic accounting unit should reflect upon the evidence presented in the self-study as it relates to the unit's overall performance in the context of its mission. In particular, excellence in accounting education requires the academic accounting unit to evaluate the sufficiency of its external relationships in promoting the overall effectiveness of its activities and operations and in advancing academic quality in its accounting programs.

Self-Study Guidelines for Documentation

In the self-study:

Provide a summary reflection on the academic accounting unit's external relationships. In this reflection, consider the evidence presented in the self-study in the context of the academic accounting unit's mission and:

1. Describe the general conclusions that the academic accounting unit drew from the self-study regarding the effectiveness of its external relationships in supporting excellence in accounting education. These conclusions should include an identification of any changes and improvements needed in the academic accounting unit's external relationships.
2. Describe proposed courses of action to make the changes and improvements identified in item 1 above.

Principle A9: Innovation in Accounting Education

The accounting and business environments are rapidly-changing and becoming increasingly complex and global in scope. Consequently, in order to adapt and respond to the associated challenges and to prepare students to be competent accounting professionals in these dynamic environments, excellence in accounting education requires innovation and creativity in the design and delivery of accounting programs.

The following Characteristics of Excellence in Accounting Education relate to innovation in accounting education:

- ❑ The academic accounting unit strives for higher levels of performance consistent with its mission as reflected in the student learning outcomes in its accounting programs, its operational effectiveness, and the accomplishment of its mission and broad-based goals.
- ❑ The academic accounting unit engages in a strategic planning process that is driven by its mission and that incorporates processes for involving external stakeholders from the accounting community and business and industry.
- ❑ The academic accounting unit has developed and implemented an outcomes assessment process that promotes continuous improvement in its accounting programs, and is linked to the strategic plans of both the academic accounting unit and the institution.
- ❑ The academic accounting unit develops students, both personally and professionally, into well-educated, ethical, and competent accounting professionals.
- ❑ The academic accounting unit encourages and fosters innovation and creativity in accounting education.
- ❑ The academic accounting unit has meaningful and effective linkages between the classroom and practitioners in the accounting community, thereby contributing to the assurance of currency and relevance of its accounting programs.
- ❑ The academic accounting unit encourages external cooperative relationships with other educational units and institutions that are consistent with its mission and broad-based goals and that contribute to the academic quality of its accounting programs.
- ❑ The institution provides resources to the academic accounting unit that are adequate to support its accounting programs and to accomplish its mission and broad-based goals.
- ❑ The curricula in accounting programs reflect the missions of the institution and its academic accounting unit, and are consistent with current, acceptable accounting practices and the expectations of professionals in the academic, business, and accounting communities.
- ❑ The curricula in accounting programs ensure that students understand and are prepared to deal effectively with critical issues in a changing global business environment.
- ❑ The content of accounting courses is delivered in a manner that is appropriate, effective, and stimulates learning.
- ❑ The academic accounting unit is accountable to its stakeholders for the value and quality of the education that it provides.

The following recommendations and objectives of the Pathways Commission on Accounting Higher Education relate to innovation in accounting education:

- ❑ **Recommendation 4:** Develop curriculum models, engaging learning resources, and mechanisms for easily sharing them as well as enhancing faculty development opportunities in support of sustaining a robust curriculum.
 - Objective 4.1: Engage the accounting community to define the body of knowledge that is the foundation for accounting's curricula of the future.
 - Objective 4.2: Implement curricular models for the future.
- ❑ **Recommendation 7:** Convert thought to action by establishing an implementation process to address these and future recommendations by creating structures and mechanisms to transition accounting change efforts from episodic events to a more continuous, sustainable process.
 - Objective 7.1: Initiate a process that can sustain future accounting educational change efforts.

A9.1: Innovation in Accounting Education

Excellence in accounting education requires the academic accounting unit to adapt to changes in the accounting profession, business, and society. Therefore, the academic accounting unit must provide an environment that encourages and recognizes innovation and creativity in the education of accounting students.

Evaluation Criteria

The cultural, demographic, and technological shifts that are taking place in society, and their resulting impacts on the needs of business and the accounting profession, place increasing demands on accounting education. Consequently, in order to prepare students to be competent and successful accounting professionals, academic accounting units must adapt to these changes by developing new approaches to educating accounting students, including teaching strategies appropriate for the diverse populations that are served.

Individual accounting faculty members should be encouraged, supported, and rewarded for their creativity and for developing educational innovations related to accounting curricula, course content, and instruction. The development of forward-looking and relevant curricula and new and different teaching strategies is essential to a thriving future in accounting education.

Self-Study Guidelines for Documentation

In the self-study:

1. Describe the ways in which the academic accounting unit encourages and supports innovation and creativity in accounting education.
2. Provide examples of educational innovation over the past five years (e.g., innovative curricula, innovative learning opportunities for students, innovative teaching methodologies, innovative external relationships, innovative faculty research, etc.).

A9.2: Summary Reflection on Innovation in Accounting Education

Excellence in accounting education requires an evaluation of the academic accounting unit's academic resources and educational processes in terms of their contributions to the unit's overall performance relative to its mission. This requires the academic accounting unit to evaluate the effectiveness of its processes for fostering educational innovation in supporting excellence in accounting education.

Evaluation Criteria

The academic accounting unit should reflect upon the evidence presented in the self-study as it relates to the unit's overall performance in the context of its mission. In particular, excellence in accounting education requires the academic accounting unit to evaluate the sufficiency of its processes for fostering educational innovation in promoting the overall effectiveness of its activities and operations and in advancing academic quality in its accounting programs.

Self-Study Guidelines for Documentation

In the self-study:

Provide a summary reflection on the academic accounting unit's processes for fostering educational innovation. In this reflection, consider the evidence presented in the self-study in the context of the academic accounting unit's mission and:

1. Describe the general conclusions that the academic accounting unit drew from the self-study regarding the effectiveness of its processes for fostering educational innovation in supporting excellence in accounting education. These conclusions should include an identification of any changes and improvements needed in the academic accounting unit's processes for fostering educational innovation.
2. Describe proposed courses of action to make the changes and improvements identified in item 1 above.

SECTION FIVE: APPENDICES

Appendix A: Foundational Accounting Core Competency Dimensions of the Pathways Commission on Accounting Higher Education

Appendix B: Cover Page of Self-Study

Appendix C: Curriculum Vita Outline

Appendix D: Credentials Summary Form for Accounting Faculty

Appendix E: Qualification Justification Form for Accounting Faculty

Appendix A

Foundational Accounting Core Competency Dimensions of the Pathways Commission on Accounting Higher Education

Note: The entries in the second column of the table are the codes to use in completing Table A4-3 in Principle A4.1: Accounting Program Development and Design.

TECHNICAL KNOWLEDGE (TK)	CODES
Financial Accounting and Reporting	TK-1
<input type="checkbox"/> Knowledge of Ever-Evolving Regulations and Standards <ul style="list-style-type: none"> • Accounting Principles and Rules • Financial Reporting Complexity/Globalization of Accounting Standards • External Reporting Needs • Specialized Industry Knowledge • Fair Value Accounting and Measurement 	
<input type="checkbox"/> Internal Controls Methods/Fraud Control	
<input type="checkbox"/> Research Skills	
<input type="checkbox"/> Compilation and Review Services	
<input type="checkbox"/> Judgment in the Application of Accounting Principles	
<input type="checkbox"/> Legal/Regulatory Perspective <ul style="list-style-type: none"> • Knowledge of Evolving Regulatory Framework • Legislative and Regulatory Requirements 	
Operational/Management Accounting	TK-2
<input type="checkbox"/> Information Technology Skills <ul style="list-style-type: none"> • Knowledge of ERP and IT Systems • Application of Appropriate IT Systems and Tools to Business and Accounting Problems • Application of Controls to Systems 	
<input type="checkbox"/> In-depth Business Knowledge <ul style="list-style-type: none"> • Business/Legal Knowledge • Ability to Document Business Purposes/Processes and Flow of Information 	

Operational/Management Accounting (Cont'd)	TK-2
<input type="checkbox"/> Financial Discipline <ul style="list-style-type: none"> • Cost Accounting Principles and Systems • Planning, Budgeting, and Forecasting • Customer and Product/Services Profitability • Product and Services Costing • Financial and Economic Analysis • Project Management • Process Improvement and Performance Management 	
<input type="checkbox"/> Quality Systems and Controls	
<input type="checkbox"/> Risk Analysis and Management/ERM	
<input type="checkbox"/> Internal Audit	
<input type="checkbox"/> Performance Evaluation (Organization, Process, People)	
<input type="checkbox"/> Mergers and Acquisitions	
<input type="checkbox"/> Corporate Finance	
<input type="checkbox"/> Investments	
Governmental Accounting and Reporting	TK-3
<input type="checkbox"/> Governmental Environment	
<input type="checkbox"/> Governmental Accounting, Financial Reporting, and Budgeting	
<input type="checkbox"/> Governmental Financial Management and Control	
<input type="checkbox"/> Key Issues <ul style="list-style-type: none"> • Financial Disclosure • Accounting and Auditing Issues • Fund Accounting • Recognition of Economic Impact on Communities 	
Auditing and Attest Services	TK-4
<input type="checkbox"/> Audit of Historical Information at an Advanced Level <ul style="list-style-type: none"> • Best Practices • Appropriate Auditing Standards • Relevant Current Issues and Developments • Internal Controls 	

Auditing and Attest Services (Cont'd)	TK-4
<input type="checkbox"/> Financial Accounting and Reporting at an Advanced Level <ul style="list-style-type: none"> • Financial Accounting and Reporting Processes and Practices • Applicable Financial and Reporting Standards • Relevant Current Issues and Developments 	
<input type="checkbox"/> Information Technology <ul style="list-style-type: none"> • IT Systems for Financial Reporting • Frameworks for Evaluating Controls and Assessing Risks • Relevant Current Issues and Developments 	
Other Areas	TK-5
<input type="checkbox"/> Taxation (Federal, State, Local, and International)	TK-5.1
<input type="checkbox"/> Corporate Governance (Appropriate and Inappropriate Organizational Governance Structures)	TK-5.2
<input type="checkbox"/> Independence and Professional Standards	TK-5.3
<input type="checkbox"/> Nonprofit Accounting and Reporting <ul style="list-style-type: none"> • Recognition of Economic Impact on Communities 	TK-5.4
<input type="checkbox"/> Strategic Planning	TK-5.5
<input type="checkbox"/> Business Law	TK-5.6
<input type="checkbox"/> Specialized Industry Requirements	TK-5.7
<input type="checkbox"/> Forensic Accounting	TK-5.8
<input type="checkbox"/> Decision Modeling	TK-5.9
<input type="checkbox"/> Globalization <ul style="list-style-type: none"> • Knowledge of Changes in Global Economic Markets • Impact on the Business Environment and Financial Reporting 	TK-5.10
PROFESSIONAL SKILLS (PS)	CODES
Critical Thinking/Problem Solving	PS-1
<input type="checkbox"/> Ability to Identify and Solve Unstructured Problems	
<input type="checkbox"/> Capacity for Inquiry, Research, Logical and Analytical Thinking	
<input type="checkbox"/> Professional Skepticism and Ability to Think Independently	
<input type="checkbox"/> Ability to Deal Effectively with Difficult Issues	

Judgment and Decision Making	PS-2
<input type="checkbox"/> Ability to Reason Carefully and Think Effectively	
<input type="checkbox"/> Ability to Analyze Impact of Potential Actions on All Stakeholders	
<input type="checkbox"/> Ability to Consider Contingencies and Future Developments	
<input type="checkbox"/> Ability to Consider Ethical, Professional, and Legal Issues	
<input type="checkbox"/> Ability to Consider Global Consequences	
Communications/Collaboration	PS-3
<input type="checkbox"/> Oral and Written Communication Skills	
<input type="checkbox"/> Teamwork Skills	
<input type="checkbox"/> Interpersonal Communication Skills/Works Collaboratively	
<input type="checkbox"/> Negotiation Skills	
<input type="checkbox"/> Ability to Withstand and Resolve Conflict	
<input type="checkbox"/> Ability to Deal Effectively with Difficult People	
<input type="checkbox"/> Stakeholder Management, including External Shareholders	
Leadership Skills	PS-4
<input type="checkbox"/> Strategic Planning	
<input type="checkbox"/> Ability to Develop, Motivate, and Mentor Talent	
<input type="checkbox"/> Ability to Identify and Resolve Conflict Situations	
<input type="checkbox"/> Ability to Recognize Current and Potential Crisis Situations and Resolve Them Effectively	
<input type="checkbox"/> Business Development	
Managerial Skills	PS-5
<input type="checkbox"/> Ability to Select and Assign Priorities within Restricted Resources	
<input type="checkbox"/> Ability to Meet Deadlines and Budgets	
<input type="checkbox"/> Ability to Exercise Due Care in the Performance of Work	
<input type="checkbox"/> Integration of Diverse Areas of Knowledge and Skills	
Technology Skills	PS-6
<input type="checkbox"/> Ability to Leverage Technology to Solve Business and Accounting Problems	
<input type="checkbox"/> Ability to Leverage Technology to Develop and Enhance Technical Knowledge	

Commitment to Learning (Both a Skill and an Attitude)	PS-7
<input type="checkbox"/> Ability to be Self-directed in Managing Personal Learning and Work	
<input type="checkbox"/> Ability to Accept Professional Development as a Lifelong Process	
<input type="checkbox"/> Ability to Consider Others' Professional Criticism or Evaluation Objectively	
People Skills and Personality	PS-8
<input type="checkbox"/> Cross-cultural Skills and Language Abilities	
<input type="checkbox"/> Professional Demeanor	
<input type="checkbox"/> Ability to Multitask	
<input type="checkbox"/> Receptivity to Ideas of Others	
<input type="checkbox"/> Ability to Anticipate and Adapt to Change	
<input type="checkbox"/> Creativity and Innovation	
<input type="checkbox"/> Reliability, Responsibility, Timeliness, Courtesy, and Respect	
<input type="checkbox"/> Entrepreneurial Mindset	
<input type="checkbox"/> Positive Attitude	
<input type="checkbox"/> Work Ethic	
<input type="checkbox"/> Initiative	
<input type="checkbox"/> Ability to Cope with Pressure	
PROFESSIONAL INTEGRITY, RESPONSIBILITY, AND COMMITMENT (PIRC)	CODES
Ethical Knowledge (Principles and Issue Recognition)	PIRC-1
<input type="checkbox"/> Fundamentals of Traditional Ethical Concepts and Principles	
<input type="checkbox"/> Knowledge of the Environment that Influences Decisions <ul style="list-style-type: none"> • Relevant Standards and Codes • Expectations for Ethical and Professional Conduct 	
<input type="checkbox"/> Awareness of Personal and Social Values	
<input type="checkbox"/> Ability to Identify Situations that Might be Unethical or a Violation of Professional Standards	
<input type="checkbox"/> Ability to Recognize Potentially Unethical Behavior and its Consequences	
Ethical Reasoning and Judgment	PIRC-2
<input type="checkbox"/> Ability to Identify Ethical Issues	
<input type="checkbox"/> Ability to Consider Potential Impacts on All Stakeholders	
<input type="checkbox"/> Ability to Perform Research and Consult as Appropriate	
<input type="checkbox"/> Ability to Develop Alternative Courses of Action Leading to an Ethical Resolution	
<input type="checkbox"/> Skills in Making Ethical Judgments	

Professional and Legal Responsibilities	PIRC-3
<input type="checkbox"/> Ability to Maintain Current Knowledge of Professional Standards and Legal Issues	
<input type="checkbox"/> Ability to Recognize Professional and Legal Responsibilities in Decision Making	
<input type="checkbox"/> Commitment to Ethical Behavior	
<input type="checkbox"/> Ability to Act in Accordance with Professional and Legal Responsibilities	
Behavior/Attitude Consistent with Core Values	PIRC-4
<input type="checkbox"/> Integrity/Honesty	
<input type="checkbox"/> Objectivity and Freedom from Conflict of Interest	
<input type="checkbox"/> Independence, where Applicable	
<input type="checkbox"/> Professional Skepticism	
<input type="checkbox"/> Professional Competence and Due Care	
<input type="checkbox"/> Confidentiality	
Commitment to the Accounting Profession's Broad Societal and Economic Purposes (the Public Interest)	PIRC-5
<input type="checkbox"/> Ability to Identify and Analyze the Social Costs and Benefits of Relevant Decisions in the Global Marketplace/Environment	
<input type="checkbox"/> Accountability and Public Expectations	
<input type="checkbox"/> Sensitivity to Social Responsibilities	
<input type="checkbox"/> Ability to Recognize the Relationships among Laws, Regulations, and the Public Interest	
<input type="checkbox"/> Ability to Consider the Implications of Professional Values, Ethics, and Attitudes in Decision Making	
<input type="checkbox"/> Ability to Identify the Importance of Adhering to Rules and Standards by Licensing Boards and Standard-setting Bodies	

Appendix B

Cover Page of Self-Study

International Assembly for Collegiate Business Education (IACBE)

Name of Institution _____

Chief Executive Officer's Name/Title _____

Chief Academic Officer's Name/Title _____

Head of Academic Accounting Unit's Name/Title _____

Academic Year Covered by Self-Study _____

Date of Submission of Self-Study to the IACBE _____

Primary Contact During Accreditation Site Visit:

Name _____

Title _____

Street Address _____

City and State or Country, ZIP/Postal Code _____

Phone (with Country Code if Outside of the U.S.) _____

Fax (with Country Code if Outside of the U.S.) _____

E-mail _____

Appendix C

CURRICULUM VITA OUTLINE

Name: _____
 Rank: _____
 Department, Division, College, School: _____
 Position: _____
 Year of Appointment: _____

EDUCATION

Degree	Field (Include Specializations, etc.)	Year Earned	Institution

PROFESSIONAL CERTIFICATIONS

___ CPA ___ CMA ___ CIA ___ CFE ___ Other: _____

TEACHING EXPERIENCE

Institution	Years	Full-Time or Part-Time	Areas of Assigned Teaching Responsibilities (Indicate Degree Level)

Note: Please begin with your experience at your current institution followed by your experience at previous institutions.

PROFESSIONAL EXPERIENCE

1. Company/Organization	Years	Position/Title
Responsibilities/Accomplishments		

2. Company/Organization	Years	Position/Title
Responsibilities/Accomplishments		

3. Company/Organization	Years	Position/Title
Responsibilities/Accomplishments		

4. Company/Organization	Years	Position/Title
Responsibilities/Accomplishments		

5. Company/Organization	Years	Position/Title
Responsibilities/Accomplishments		

6. Company/Organization	Years	Position/Title
Responsibilities/Accomplishments		

7. Company/Organization	Years	Position/Title

Responsibilities/Accomplishments

SCHOLARLY ACTIVITIES

In specifying the type of activity in each section below, please include the appropriate code designation as identified in the Scholarly and Professional Activities Codes listing provided at the end of this vita form (e.g., a. Published Articles/Manuscripts/Books; or g. Faculty Research Seminars; or h. Program Evaluation; etc.).

Scholarship of Teaching

1. Type of Activity
Summary of Activity (include dates)

2. Type of Activity
Summary of Activity (include dates)

3. Type of Activity
Summary of Activity (include dates)

4. Type of Activity
Summary of Activity (include dates)

5. Type of Activity
Summary of Activity (include dates)

6. Type of Activity
Summary of Activity (include dates)

7. Type of Activity
Summary of Activity (include dates)

8. Type of Activity
Summary of Activity (include dates)

9. Type of Activity
Summary of Activity (include dates)

10. Type of Activity
Summary of Activity (include dates)

Scholarship of Discovery

1. Type of Activity
Summary of Activity (include dates)

2. Type of Activity

Summary of Activity (include dates)

3. Type of Activity

Summary of Activity (include dates)

4. Type of Activity

Summary of Activity (include dates)

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Summary of Activity (include dates)

8. Type of Activity

Summary of Activity (include dates)

9. Type of Activity

Summary of Activity (include dates)

10. Type of Activity
Summary of Activity (include dates)

Scholarship of Application

1. Type of Activity
Summary of Activity (include dates)

2. Type of Activity
Summary of Activity (include dates)

3. Type of Activity
Summary of Activity (include dates)

4. Type of Activity
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6. Type of Activity
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Scholarship of Integration

1. Type of Activity
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9. Type of Activity
Summary of Activity (include dates)

10. Type of Activity
Summary of Activity (include dates)

PROFESSIONAL ACTIVITIES

In specifying the type of activity in each section below, please include the appropriate code designation as identified in the Scholarly and Professional Activities Codes listing provided at the end of this vita form (e.g., a. Routine Consulting; or c. Officer of Professional Organization; or d. Conference/Workshop Attendance; etc.)

1. Type of Activity
Summary of Activity (include dates)

2. Type of Activity
Summary of Activity (include dates)

3. Type of Activity
Summary of Activity (include dates)

4. Type of Activity

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8. Type of Activity

Summary of Activity (include dates)

9. Type of Activity

Summary of Activity (include dates)

10. Type of Activity

Summary of Activity (include dates)

SCHOLARLY AND PROFESSIONAL ACTIVITIES CODES

Scholarship of Teaching

- a. Published Articles/Manuscripts/Books
- b. Unpublished Articles/Manuscripts/Books
- c. Published Cases with Instructional Materials
- d. Unpublished Cases with Instructional Materials
- e. Presentations at Conferences/Workshops
- f. Conference/Workshop Attendance
- g. Professional Meeting Attendance
- h. Curriculum Review/Revision
- i. New Courses/Curricula
- j. New Teaching Materials
- k. Instructional Software Development
- l. New Instructional Methods
- m. New Teaching/Learning Assessment Tools
- n. Evaluations of Teaching Materials
- o. Other (Specify)

Scholarship of Discovery

- a. Published Articles/Manuscripts/Books
- b. Unpublished Articles/Manuscripts/Books
- c. Papers Presented
- d. Session Chair
- e. Paper Discussant
- f. Dissertation/Thesis
- g. Faculty Research Seminars
- h. Book Reviews
- i. Other (Specify)

Scholarship of Integration

- a. Published Articles/Manuscripts/Books
- b. Unpublished Articles/Manuscripts/Books
- c. Presentations at Conferences/Workshops
- d. Conference/Workshop Attendance
- e. Professional Meeting Attendance
- f. New Courses/Curricula
- g. Other (Specify)

Scholarship of Application

- a. Published Articles/Manuscripts/Books
- b. Unpublished Articles/Manuscripts/Books
- c. Presentations at Conferences/Workshops
- d. Consultation
- e. Contract Research
- f. Technical Assistance
- g. Policy Analysis
- h. Program Evaluation
- i. Articles/Monographs on Contributions to Practice
- j. Articles in Trade Publications
- k. Other (Specify)

Professional Activities

- a. Routine Consulting
- b. Professionally-Related Service
- c. Officer of Professional Organization
- d. Conference/Workshop Attendance
- e. Professional Meeting Attendance
- f. Professional Membership
- g. Other (Specify)

Appendix D

CREDENTIALS SUMMARY FOR ACCOUNTING FACULTY

Faculty Member's Name: _____

EDUCATION: EARNED DEGREES

1. Doctoral-Level Degree:

___ Ph.D. ___ D.B.A. ___ D.M. ___ D.A. ___ Exec./Prof. ___ Ed.D. ___ J.D. ___ Other: _____

Institution: _____ Year: _____ Field: _____

2. Master's-Level Degree:

___ M.B.A. ___ M.S. ___ M.A. ___ Post-Graduate Diploma ___ Other: _____

Institution: _____ Year: _____ Field: _____

3. Bachelor's-Level Degree:

___ B.B.A. ___ B.S. ___ B.A. ___ B.Com ___ Other: _____

Institution: _____ Year: _____ Field: _____

EDUCATION: GRADUATE WORK

Discipline	Credit Hours (or Contact Hours)	Discipline	Credit Hours (or Contact Hours)
Accounting Information Systems		Internal Controls	
Auditing and Attestation		International Accounting	
Corporate Finance		Investments	
Corporate Governance		Legal/Regulatory Environment	
Financial Accounting		Managerial Accounting	
Forensic Accounting		Mergers and Acquisitions	
Fraud Control		Nonprofit Accounting	
Governmental Accounting		Taxation	
Internal Auditing		Other: (Please Specify)	

PROFESSIONAL CERTIFICATIONS

___ CPA ___ CMA ___ CIA ___ CFE ___ Other: _____

PROFESSIONAL EXPERIENCE

Area	Years of Experience	Area	Years of Experience
Accounting Information Systems		Financial Planning	
Accounting Manager		Foreign Exchange Analyst	
Actuarial Services		Forensic Accounting	
Bank Examiner		Fraud Control	
Benefits Administrator		Governmental Accounting	
Brokerage Services		Industrial Accounting	
Budget Analyst		Internal Auditing	
Budget Manager		International Accounting	
Chief Accounting Officer		Investment Banking	
Chief Financial Officer		Investment Manager	
Commercial Banking		Loan Officer	
Comptroller/Controller		Management Accounting	
Corporate Accountant		Nonprofit Accounting	
Corporate Finance		Public Accounting	
Cost Accounting		Risk and Compliance Officer	
Environmental Auditing		Staff Accountant	
External Auditing		Systems Analyst	
Finance Director		Tax Accounting	
Financial Accounting		Treasurer	
Financial Analyst		Other: (Please Specify)	

SCHOLARLY AND PROFESSIONAL ACTIVITIES

Discipline	(Please Check)	Discipline	(Please Check)
Accounting Information Systems		Internal Controls	
Auditing and Attestation		International Accounting	
Corporate Finance		Investments	
Corporate Governance		Legal/Regulatory Environment	
Financial Accounting		Managerial Accounting	
Forensic Accounting		Mergers and Acquisitions	
Fraud Control		Nonprofit Accounting	
Governmental Accounting		Taxation	
Internal Auditing		Other: (Please Specify)	

TEACHING EXPERIENCE

Institution	Years	Full-Time or Part-Time	Areas of Assigned Teaching Responsibilities

Note: Please begin with your experience at your current institution followed by your experience at previous institutions.

Appendix E

QUALIFICATION JUSTIFICATION FOR ACCOUNTING FACULTY

In the form below, (i) list each teaching discipline on a separate line, (ii) identify a qualification level for that discipline, (iii) specify the basis (or bases) for assigning that qualification level, and (iv) provide a summary justification for each basis used to establish the qualification level (e.g., if an in-field degree is one basis for assigning a particular qualification level, then identify the degree and field; or if professional experience is a qualification basis, summarize the kinds and length of the experience, identify the types of companies or organizations in which the faculty member gained the experience along with positions held, responsibilities, etc., and explain the relationship of the experience to the teaching discipline).

The alternative criteria for determining faculty qualification levels are provided at the end of this form. In completing the form, use the following code designations:

Qualification Levels:

- Doctorally-Qualified for Teaching at the Undergraduate Level: DQ-U
- Doctorally-Qualified for Teaching at the Master's Level: DQ-M
- Doctorally-Qualified for Teaching at the Doctoral Level: DQ-D
- Professionally-Qualified for Teaching at the Undergraduate Level: PQ-U
- Professionally-Qualified for Teaching at the Master's Level: PQ-M
- Other Qualification Level: OQL

Basis for Qualification:

- Earned In-Field Degree: D-IF
- Earned Out-of-Field Degree: D-OF
- In-Field ABD: ABD
- Graduate Course Work: GCW
- Professional Experience: PE
- Professional Certifications: PC
- Scholarly Activities: SA
- Professional Activities: PA and/or
- Teaching Experience: TE

Supporting evidence for qualification justifications must be identified in the curriculum vitae of faculty members and must be available for review by the site-visit team. Separate tables are provided for associate-, bachelor's-, master's-, and doctoral-level teaching responsibilities.

Faculty Member's Name: _____

AREAS OF ASSIGNED TEACHING RESPONSIBILITIES: ASSOCIATE LEVEL

Teaching Disciplines	Qualification Level	Basis for Qualification	Justification

AREAS OF ASSIGNED TEACHING RESPONSIBILITIES: ASSOCIATE LEVEL

Teaching Disciplines	Qualification Level	Basis for Qualification	Justification

AREAS OF ASSIGNED TEACHING RESPONSIBILITIES: BACHELOR'S LEVEL

Teaching Disciplines	Qualification Level	Basis for Qualification	Justification

AREAS OF ASSIGNED TEACHING RESPONSIBILITIES: MASTER'S LEVEL

Teaching Disciplines	Qualification Level	Basis for Qualification	Justification

AREAS OF ASSIGNED TEACHING RESPONSIBILITIES: DOCTORAL LEVEL

Teaching Disciplines	Qualification Level	Basis for Qualification	Justification

FACULTY QUALIFICATION LEVELS

Doctorally-Qualified for Teaching at the Undergraduate Level

To be considered doctorally-qualified for teaching at the undergraduate level, a faculty member must:

- a. Hold an earned doctorate in accounting or business with a major, concentration, specialization, focus area, emphasis, option, track, field, or stream, etc. in the area of assigned teaching responsibilities; or
- b. Hold an earned doctorate in a field of business, and a professional certification in the area of assigned teaching responsibilities; or
- c. Hold a Juris Doctorate and teach in the areas of legal environment of business and/or business law; or
- d. Hold a Juris Doctorate and a business-related master's degree, and teach in the areas of legal environment of business, business law, and/or another area that contains significant legal content; or
- e. Hold a Juris Doctorate and a professional certification in accounting and teach in the areas of legal environment of business, business law, and/or accounting; or
- f. Hold an earned non-accounting- or non-business-related doctorate and have a sufficient combination of graduate course work; professional experience that is significant in terms of duration and level of responsibility; sustained professional engagement; ongoing scholarly activity; and documented extensive, substantial, and successful teaching experience at the post-secondary level in the area of assigned teaching responsibilities.

Doctorally-Qualified for Teaching at the Master's Level

To be considered doctorally-qualified for teaching at the master's level, a faculty member must:

- a. Hold an earned doctorate in accounting with a primary field in the area of assigned teaching responsibilities; or
- b. Hold an earned doctorate in a field of business and have a sufficient combination of graduate course work; professional experience that is significant in terms of duration and level of responsibility; sustained professional engagement; ongoing scholarly activity; and documented extensive, substantial, and successful teaching experience at the post-secondary level in the area of assigned teaching responsibilities; or
- c. Hold an earned non-accounting- or non-business-related doctorate and have a sufficient combination of graduate course work; professional experience that is significant in terms of duration and level of responsibility; sustained professional engagement; ongoing scholarly activity; and documented extensive, substantial, and successful teaching experience at the post-secondary level in the area of assigned teaching responsibilities. This credentials combination must be more significant in both scope and depth than that required in order to be considered doctorally-qualified to teach at the undergraduate level, and must outweigh the lack of an accounting- or business-related area of study in the doctorate.

FACULTY QUALIFICATION LEVELS

Doctorally-Qualified for Teaching at the Doctoral Level

To be considered doctorally-qualified for teaching at the doctoral level, a faculty member must:

- a. Hold an earned doctorate in accounting with a primary field in the area of assigned teaching responsibilities; or
- b. Hold an earned doctorate in a field related to the area of assigned teaching responsibilities (e.g., a faculty member with a Ph.D. in Information Science and Technology teaching accounting information systems and/or data analysis, mining, and management).

Professionally-Qualified for Teaching at the Undergraduate Level

To be considered professionally-qualified for teaching at the undergraduate level, a faculty member must:

- a. Hold a master's degree (or equivalent post-graduate degree) in an accounting-related field and a professional certification in the area of assigned teaching responsibilities; or
- b. Hold a master's degree (or equivalent post-graduate degree) in a business-related field and have a sufficient combination of graduate course work; professional experience that is significant in terms of duration and level of responsibility; sustained professional engagement; ongoing scholarly activity; and documented extensive, substantial, and successful teaching experience at the post-secondary level in the area of assigned teaching responsibilities; or
- c. Hold a master's degree (or equivalent post-graduate degree) in a business-related field and have completed a special post-graduate training program especially designed to improve the faculty member's knowledge and teaching skills in the area of the assigned teaching responsibilities.

Professionally-Qualified for Teaching at the Master's Level

To be considered professionally-qualified for teaching at the master's level, a faculty member must:

- a. Be A.B.D. (i.e. 'all-but-dissertation'; has completed all course work required for a doctorate in accounting, passed the general comprehensive examinations, but has not completed a dissertation) with a major, concentration, specialization, focus area, emphasis, option, track, field, or stream, etc. in the area of assigned teaching responsibilities; or
- b. Hold a master's degree (or equivalent post-graduate degree) in an accounting-related field, professional certification in the area of assigned teaching responsibilities, and have a sufficient combination of graduate course work; professional experience that is significant in terms of duration and level of responsibility; sustained professional engagement; ongoing scholarly activity; and documented extensive, substantial, and successful teaching experience at the post-secondary level in the area of assigned teaching responsibilities.

FACULTY QUALIFICATION LEVELS

Other Qualifications Levels

Under normal circumstances, it is expected that accounting faculty members will hold master's degrees (or equivalent post-graduate degrees) in fields that are appropriate to their areas of assigned teaching responsibilities.

In limited cases, an academic accounting unit may make an exception to this requirement if a faculty member possesses unique and significant credentials/qualifications that outweigh the lack of an appropriate master's degree (or equivalent post-graduate degree). In these situations, it is incumbent upon the academic accounting unit to provide a rationale and to justify its case for an exemption from this requirement.