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**Self-Study Report**

**Accounting Accreditation Add-On**

|  |  |
| --- | --- |
| **INSTITUTION:** |  |
| **ACADEMIC BUSINESS UNIT:** |  |
| **SUBMISSION DATE:** |  |
| **NAME AND EMAIL OF CONTACT FOR THIS REPORT:** |  |

**To be eligible for specialized accounting accreditation, programs must already have – or be jointly seeking – specialized business accreditation. All accounting programs must also be included in the submission of the Self-Study for specialized business accreditation. This template provides the additional required information for those seeking specialized accounting accreditation in conjunction with seeking specialized business accreditation.**

Provide the following regarding the Academic Business Unit(s) offering the accounting-related programs seeking specialized accreditation:

Name of the Academic Business Unit: enter ABU name

Head of the Academic Business Unit: Name Title

Email Phone number

Name of the Academic Business Unit enter ABU name

Head of the Academic Business Unit: Name Title

Email Phone number

***Provide responses to the following:***

1. Define the timeframe of an academic year at the institution.

(e.g. August 1st through July 31st )

1. Define the 12-month period used as the Self-Study year (MM/DD/YYYY – MM/DD/YYYY):
2. Describe the relationship between the accounting academic business unit and the institution.
3. Describe any situations present at your institution during the Self-Study year that you believe warrants additional consideration.

***Provide the following in the PROFILE appendices folder:***

* A copy of the accounting academic business unit’s organizational chart
* WebPath Notification Form
* Programs and Locations Form – SPECIFIC TO ACCOUNTING PROGRAMS ONLY
* ENROLLMENT PROFILE FORM – SPECIFIC TO ACCOUNTING PROGRAMS ONLY
* TABLE: Degrees Conferred – SPECIFIC TO ACCOUNTING PROGRAMS ONLY
* TABLE: Number of Faculty – SPECIFIC TO ACCOUNTING PROGRAMS ONLY

**Section III: Principles**

**Principle 2: Quality Assessment and Advancement**

**Excellence in business education is demonstrated when the business unit is engaged in a process of continuous improvement in its programs and operations. This process includes assessment planning, collection and analysis of assessment data, and development and execution of action plans for improvements.**

**To demonstrate compliance with the Principle, provide responses to the following:**

1. For each ISLO of the accounting program(s), provide an analysis of the student learning assessment results provided in Student Learning Assessment Results table.
2. What areas of opportunity for improving student learning outcomes have been identified? Provide a detailed action plan for making these improvements, ensuring that the improvements address each outcome identified as “Not Met”

**The following are required to be provided as Appendices for Principle 2:**

* **TABLE: Student Learning Assessment Results – for Accounting Programs**
* **Forward-Looking Outcomes Assessment Plan – for Accounting Programs**

# **Principle 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.**

1. Provide the curricular requirements for each accounting program included in the accreditation review.
2. For each accounting program included in the accreditation review:
3. 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.
4. 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.
5. 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:
6. Program structure and organization
7. Curriculum content
8. Program-level intended student learning outcomes
9. Pedagogies
10. Delivery modes
11. 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.
12. If the academic accounting unit offers online or hybrid programs:
    1. Describe the kinds and amount of student activity and effort required in the online components of the programs.
    2. Describe the kinds and amount of faculty activity and effort required in the online components of the programs.
    3. Explain the ways in which the academic accounting unit ensures equivalent quality between these programs and more traditionally-delivered, fully on-ground programs.
13. For each accounting program included in the accreditation review:
14. Describe the types of experiential and active learning activities that are integrated into the program’s curriculum.
15. Describe the types of student-student and faculty-student interactions that are integrated into the program’s curriculum.
16. 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 or other learning opportunities comprising the program’s curriculum.

Table A4-1: General Accounting Program Structure and Design

| **Program** | | **Normal**  **Time-to-Completion** | | **Degree Requirements** |
| --- | --- | --- | --- | --- |
| **ASSOCIATE-LEVEL PROGRAMS** | | | | |
|  |  | |  | |
|  |  | |  | |
| **BACHELOR’S-LEVEL PROGRAMS** | | | | |
|  | |  | |  |
|  | |  | |  |
| **MASTER’S-LEVEL PROGRAMS** | | | | |
|  | |  | |  |
|  | |  | |  |
| **DOCTORAL-LEVEL PROGRAMS** | | | | |
|  | |  | |  |
|  | |  | |  |

Table A4-2: Accounting Program Delivery Modes

| **Program** | | **Delivery Mode** | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| **Fully On-Ground** | | **Hybrid** | | **Fully Online** |
| **ASSOCIATE-LEVEL PROGRAMS** | | | | | | |
|  |  | |  | |  | |
|  |  | |  | |  | |
| **BACHELOR’S-LEVEL PROGRAMS** | | | | | | |
|  | |  | |  | |  |
|  | |  | |  | |  |
| **MASTER’S-LEVEL PROGRAMS** | | | | | | |
|  | |  | |  | |  |
|  | |  | |  | |  |
| **DOCTORAL-LEVEL PROGRAMS** | | | | | | |
|  | |  | |  | |  |
|  | |  | |  | |  |

# **Principle 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.**

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)

1. For each associate- and bachelor’s-level accounting program included in the accreditation review:
2. Provide Table A4-4: Summary of Accounting Technical Knowledge (ATK) Coverage in Undergraduate Programs.
3. 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.
4. 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.
5. 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):
6. 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.
7. 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.
8. 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.
9. 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.
10. 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.
11. 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

*(insert program level here)*

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | | | | | | | | | | | | | |
| ***Insert Program Name*** | | | | | | | | | | | | | | | | |
| **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** |
| ***Course, Module, Subject #1*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #2*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #3*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #4*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #5*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #6*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #7*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #8*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #9*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #10*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #11*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #12*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|  |
| --- |
| **Coverage Level Designations**: |
| I = ATK Area Introduced |
| R = ATK Area Reinforced |
| S = ATK Area Synthesized |

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

*(insert program level here)*

Specialized Industry Requirements: *Name of the Industry – if applicable*

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | | | | | | | |
| ***Insert Program Name*** | | | | | | | | | | |
| **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** |
| ***Course, Module, Subject #1*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #2*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #3*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #4*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #5*** |  |  |  |  |  |  |  |  |  |  |

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 |
| S = ATK Area Synthesized |

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

*(insert program level here)*

Special Topics in Accounting: *Name of the Topic – if applicable*

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | | | | | | | |
| ***Insert Program Name*** | | | | | | | | | | |
| **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** |
| ***Course, Module, Subject #1*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #2*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #3*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #4*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #5*** |  |  |  |  |  |  |  |  |  |  |

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 |
| S = ATK Area Synthesized |

# **Principle 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.**

1. For each master’s-level accounting program included in the accreditation review:
2. Provide Table A4-5: Summary of Accounting Technical Knowledge (ATK) Development in Master’s-Level Programs.
3. 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.
4. 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.
5. 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.
6. 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:
7. Cross-functional integration of knowledge spanning the accounting technical knowledge component areas.
8. 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.
9. More highly-developed communication and collaboration skills needed by effective accounting professionals.
10. Enhanced development of the managerial, leadership, and strategic skills required of competent accounting professionals.
11. The development of advanced abilities to apply current and emerging business information technologies for data analysis and management in support of accounting decision making.
12. More advanced understanding of the professional, legal, and ethical responsibilities associated with the accounting profession.
13. 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):
14. 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.
15. 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.
16. 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.
17. 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.
18. 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.
19. 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:
20. Describe the requirements for each program, including the alternatives to traditional program elements.
21. Demonstrate that each program is academically sound and consistent with the academic accounting unit’s mission and broad-based goals.
22. 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.
23. 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.
24. 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** | | | | | | | | | | | | | | | | |
| ***Program Name*** | | | | | | | | | | | | | | | | |
| **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** |
| ***Course, Module, Subject #1*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #2*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #3*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #4*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #5*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #6*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #7*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #8*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #9*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #10*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #11*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #12*** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| --- |
| **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 – if applicable*

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **master’S-LEVEL PROGRAMS** | | | | | | | | | | |
| ***Program Name*** | | | | | | | | | | |
| **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** |
| ***Course, Module, Subject #1*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #2*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #3*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #4*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #5*** |  |  |  |  |  |  |  |  |  |  |

SIR Content Area #1 = *Name of Content Area*

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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 – if applicable*

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **master’s-level programs** | | | | | | | | | | |
| ***Program Name*** | | | | | | | | | | |
| **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** |
| ***Course, Module, Subject #1*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #2*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #3*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #4*** |  |  |  |  |  |  |  |  |  |  |
| ***Course, Module, Subject #5*** |  |  |  |  |  |  |  |  |  |  |

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 |

# **Principle 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.**

1. Describe each doctoral-level accounting program included in the accreditation review. This description must address the following areas:
2. The type and name of the program;
3. Curricular requirements (i.e., the courses, modules, subjects, etc. comprising the program);
4. Residency requirements for the program.
5. 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:
6. The ways in which students demonstrate advanced knowledge in areas of accounting specialization;
7. The ways in which advanced research skills are developed and whether those research skills are quantitative or qualitative/applied in nature;
8. 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;
9. 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;
10. 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.
11. 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.
12. 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:
13. The particular career path and the roles and responsibilities for which the program is designed to prepare students;
14. The mission and broad-based goals of the academic accounting unit.
15. 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.
16. For each doctoral-level accounting program included in the accreditation review, provide evidence of the extent of student success in:
17. 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;
18. Completing their programs of study.
19. Provide Table A4-6: Student Doctoral Research.

Table A4-6: Student Doctoral Research

|  |  |
| --- | --- |
| **SELF-STUDY YEAR** | |
| **Name of Student** | **Title of Dissertation or Research Projects/Papers** |
| *Student #1* | *Title(s)* |
| *Student #2* | *Title(s)* |
| *Student #3* | *Title(s)* |
| **YEAR PRIOR TO SELF-STUDY YEAR** | |
| **Name of Student** | **Title of Dissertation or Research Projects/Papers** |
| *Student #1* | *Title(s)* |
| *Student #2* | *Title(s)* |
| *Student #3* | *Title(s)* |
| **TWO YEARS PRIOR TO SELF-STUDY YEAR** | |
| **Name of Student** | **Title of Dissertation or Research Projects/Papers** |
| *Student #1* | *Title(s)* |
| *Student #2* | *Title(s)* |
| *Student #3* | *Title(s)* |

# **Principle 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.**

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, etc. that deal with international accounting issues and practices;

b. Any courses 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 course comprising the program.

1. Provide the following information pertaining to the experiential learning and co-curricular programs relating to international accounting offered by the academic accounting unit:
2. 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.).
3. 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.
4. The number of students and faculty involved in each experiential learning and co-curricular program for the past three years.
5. 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.

# **Principle 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.**

1. For each accounting program included in the accreditation review (including majors, concentrations, specializations, 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, 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.

# **Principle 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.**

1. Describe the following curriculum management processes employed by the academic accounting unit:
2. The process for the continuous evaluation of the curricula in the accounting programs offered by the academic accounting unit
3. The ways in which outcomes assessment supports curriculum review, renewal, and improvement in the academic accounting unit
4. The process for changing program curricula or developing a new accounting program for the academic accounting unit
5. Document the involvement of the faculty in the academic accounting unit in the periodic review, renewal, and improvement of accounting programs and curricula.
6. 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.
7. 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.

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# **Principle 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.**

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 A5.1: 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.**

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- note location if provided with the business self-study).
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:
3. Initial academic preparation (i.e., degrees) required of faculty at the time of hiring
4. Professional experience required of faculty at the time of hiring
5. The types and amounts of ongoing scholarly activity required of faculty in order to maintain their qualification status
6. The types and amounts of sustained professional engagements required of faculty in order to maintain their qualification status
7. 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:
8. Teaching
9. Research
10. Administration
11. Curriculum development and management
12. Learning assessment
13. 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- note location is provided with business self-study.)
14. Provide Table A5-1: Accounting Faculty Qualifications.

Table A5-1: Accounting Faculty Qualifications

| Subject Area | Faculty Member | Highest Earned Degree  – include field of study | Qualifying Degree  - include field of study  Or  Professional Certification(s) | Program Level Being Taught | Qualification Category  (AQ, PQ, O) |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
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# **Principle 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.**

1. Provide Table A5-2: Faculty Deployment by Qualification Level, Program Level, and Location.
2. Provide the following program coverage information:
3. For any doctoral-level accounting 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.
4. 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.

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

**Full-Time Accounting Faculty**

|  |  |  |  |
| --- | --- | --- | --- |
| **QUALIFICATION**  **LEVEL**    **PROGRAM**  **LEVEL** | **AQ-%** | **PQ-%** | **OQL-%** |
| **%** | **%** | **%** |
| **UNDERGRADUATE LEVEL** |  |  |  |
| **MASTER’S LEVEL** |  |  |  |
| **DOCTORAL LEVEL** |  |  |  |
| **OVERALL FULL-TIME FACULTY** |  |  |  |

**Adjunct and Part-Time Accounting Faculty**

|  |  |  |  |
| --- | --- | --- | --- |
| **QUALIFICATION**  **LEVEL**    **PROGRAM**  **LEVEL** | **AQ-%** | **PQ-%** | **OQL-%** |
| **%** | **%** | **%** |
| **UNDERGRADUATE LEVEL** |  |  |  |
| **MASTER’S LEVEL** |  |  |  |
| **DOCTORAL LEVEL** |  |  |  |
|  |  |  |  |
| **OVERALL ADJUNCT AND PART-TIME FACULTY** |  |  |  |

# **Principle 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.**

1. Provide Table A5-5: Summary of Scholarly and Professional Activities of Full-Time Accounting Faculty.
2. Discuss how 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. Describe the extent to which the scholarly and research activities of accounting faculty are practice-oriented.
4. 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 A5-5: Summary of Scholarly and Professional Activities of Faculty Teaching in the Accounting Programs Included in the Self-Study**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Scholarly and professional activities of faculty teaching in programs below the doctoral level (Last Three Years)** | | | | |
| **YEAR** | **Scholarship** | | **Professional Activities**  **(PA)** | |
| **Number of Activities** | **Percentage of Faculty Engaged in scholarship** | **Number of Activities** | **Percentage of Faculty Engaged in PA** |
| SS Year |  |  |  |  |
| Year Prior to SS Year |  |  |  |  |
| Two-Years Prior to SS Year |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SCHOLARLY AND PROFESSIONAL ACTIVITIES OF FACULTY TEACHING IN DOCTORAL PROGRAMS (LAST THREE YEARS)** | | | | | | | | | | | | | | |
|  | **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** |
| SS Year |  |  | |  |  |  | |  | |  |  | |  |  |
| Year Prior to SS Year |  |  | |  |  |  | |  | |  |  | |  |  |
| Two-Years Prior to SS Year |  |  | |  |  |  | |  | |  |  | |  |  |

# **Principle 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.**

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 A5-6: Professional Development Activities of Full-Time Accounting Faculty.
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.
5. Discuss how 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).

Table A5-6: Professional Development Activities of Full-Time Accounting Faculty

|  |  |
| --- | --- |
| **ACCOUNTING FACULTY MEMBER** | **PROFESSIONAL DEVELOPMENT ACTIVITIES** |
| *Faculty Member #1*  *(Year #5)* | *1. Activity #1*  *2. Activity #2*  *3. Activity #3* |
| *Faculty Member #1*  *(Year #4)* | *1. Activity #1*  *2. Activity #2*  *3. Activity #3* |
| *Faculty Member #1*  *(Year #3)* | *1. Activity #1*  *2. Activity #2*  *3. Activity #3* |
| *Faculty Member #1*  *(Year #2)* | *1. Activity #1*  *2. Activity #2*  *3. Activity #3* |
| *Faculty Member #1*  *(Year #1)* | *1. Activity #1*  *2. Activity #2*  *3. Activity #3* |

# **Principle 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.**

1. 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).
2. 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).
3. Provide evidence that the faculty evaluation process is being carried out as described in item 4.

# **Principle 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.**

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.