

**ACBSP STANDARDS AND CRITERIA FOR
DEMONSTRATING EXCELLENCE IN
BACCALAUREATE/GRADUATE DEGREE
ACCOUNTING PROGRAMS**

**Approved by the
Baccalaureate/Graduate Degree Board of Commissioners**

July 2016 Revision C

**Accreditation Council for Business Schools and Programs
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CONTENTS

General Information

Introduction.....	1
Mission Statement.....	1
Core Values and Concepts.....	2
Application for Accounting Accreditation.....	4

Institutional Overview

Contact Information.....	5
Identification of Individuals Who Helped Prepare the Self-Study.....	6
Review of All Academic Activities.....	6
Organizational Charts.....	7
Conditions of Accreditation.....	7
Accounting Unit Organizational Profile.....	9

Standards and Criteria

1. Leadership.....	12
2. Strategic Planning.....	13
3. Student and Stakeholder Focus.....	14
4. Measurement and Analysis of Student Learning and Performance.....	15
4.1 Selection and Use of Information and Data.....	15
4.2 Selection and Use of Information Results.....	16
4.3 Selection and Use of Comparative Data.....	17
4.4 Continuous Process Improvement.....	17
5. Faculty and Staff Focus.....	18
5.1 Human Resource Planning.....	18
5.2 Employment.....	18
5.3 Faculty Deployment.....	22
5.4 Faculty Size and Load.....	23
5.5 Faculty and Staff Development.....	25
5.6 Scholarly and Professional Activities.....	25
6. Educational and Business Process Management.....	29
6.1 Education Design and Delivery.....	29
6.2 Management of Educational Support Service and Processes and Business Operation Processes.....	39

Appendix A: Glossary of Terms.....	41
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GENERAL INFORMATION

Introduction

This document presents the criteria for institutions to demonstrate compliance with the accounting accreditation standards of the Baccalaureate/Graduate Degree Commission. The standards have been approved by the Commission. The criteria have been developed and approved by the Board of Commissioners.

The Board of Commissioners is elected by the members of the Baccalaureate/ Graduate Degree Commission and has the responsibility for administering all accreditation activities for the Baccalaureate/Graduate degree-granting institutions, including the development and interpretation of the standards, and making final decisions pertaining to accreditation.

The standards and criteria set forth in this document are available for implementation immediately upon adoption.

The accounting accreditation process begins with determining that the institution meets the eligibility requirements, budgets for anticipated costs on the timetable established to complete the process, and files an Application for Accounting Candidacy Status. Complete information on the process and the application is described in the ACBSP publication, [*Accreditation Process Book for Baccalaureate/Graduate Degree Schools and Programs*](#), available from the ACBSP office or on the Web site.

Mission Statement

Accreditation Council for Business Schools and Programs (ACBSP)
"ACBSP promotes continuous improvement and recognizes excellence in the accreditation of business education programs around the world."

Application for Accounting Accreditation

Institutions can apply for initial accounting accreditation in three different circumstances: simultaneous with application for initial business accreditation; at the time of reaffirmation of accreditation review for business accreditation; or during one of the two accreditation review cycles offered annually. Each of these circumstances calls for a different approach to the review activity.

Institutions must have or get their business programs accredited by ACBSP to be eligible for accounting accreditation. The accounting accreditation is an optional addition to business accreditation.

Simultaneous business and accounting initial accreditation review. An institution may choose to be reviewed for initial business accreditation and initial accounting accreditation at the same time. The institution will prepare self study documents for each of the two review processes. A single review team will be appointed with members of the team designated as to whether their primary review responsibility is for business or accounting. The reviewers will conduct the two reviews simultaneously with a single visit to the institution. Two separate visit reports will be prepared by the review

team, and two separate decisions will be rendered. The institution may receive accreditation both for business and for accounting, or it may receive accreditation in business, but not in accounting. However, an institution may not receive accounting accreditation without receiving business accreditation, since having business accreditation is a necessary condition to accounting accreditation. Accreditation in business, but not in accounting does not imply the accounting programs are not deserving of business accreditation. Business accreditation includes accreditation of all business offerings, including accounting.

Initial accounting accreditation review with reaffirmation of business

accreditation review. An institution that is already accredited in business may choose to be reviewed for initial accounting accreditation at the time of its reaccreditation review. The institution will prepare the normal reaccreditation documents for business and will prepare an initial self study for accounting. A single team of reviewers will conduct both reviews with a single visit taking place. Two separate visit reports will be prepared by the review team, and two separate decisions will be rendered. The institution may receive reaccreditation for business and initial accreditation for accounting, or it may receive reaccreditation in business but not be accredited in accounting. However, an institution may not receive accounting accreditation without receiving business reaccreditation, since having business accreditation is a necessary condition to accounting accreditation. Reaffirmation of accreditation in business, but not in accounting does not imply the accounting programs are not deserving of business accreditation. Business accreditation includes accreditation of all business offerings, including accounting.

Initial accounting review during the accreditation review cycle. An institution with business accreditation may choose to be reviewed for initial accounting accreditation at a time that does not coincide with its scheduled reaccreditation review. In this case, the initial accounting review will be conducted separately. However, at the time of the next scheduled reaccreditation review for business, both business and accounting reaccreditation reviews will be conducted. From that point on, both accreditation review cycles will coincide.

INSTITUTIONAL OVERVIEW

The contents of the accounting self-study begin with completing and submitting information about the institution in general and the accounting unit specifically. The institution should provide this information in the Introduction tab of the online reporting portal.

1. Contact Information

Name of institution:

Name of business unit:

Name of accounting unit:

Name/title of president/chancellor:

Name/title of chief academic officer:

Name/title of business unit head:

Name of the accounting unit head:

Academic year covered by the self-study:

The institution's accounting self-study coordinator contact information:

Name:

Title:

Campus Address:

Country:

City

State/Province:

Zip/Postal Code:

Phone:

FAX:

E-mail:

Date of submission of this self-study:

The primary institutional contact information during the accounting accreditation site visit:

Name:

Title:

Campus Address:

Country:

City

State/Province:

Zip/Postal Code:

Phone:

FAX:

E-mail:

Proposed date of accreditation site visit:

2. Identification of Individuals Who Helped Prepare the Accounting Self-study

Name	Title
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

I - Review of All Academic Activities

Please complete **Table 1, Review of All Academic Activities**, found under the Evidence File in the online reporting portal, referencing the information below.

Review of All **Academic Accounting Activities**

1. Accounting Degrees Offered by Business Unit. The accounting accreditation process includes a review of all bachelor and graduate accounting degrees in a business school or program.

If an institution has only a bachelor's or master's degree accounting program at the time of accounting accreditation, but adds the bachelor's or the master's degree at some later date, the institution will have a maximum of five years from the date of the program's inception to achieve accreditation of the new accounting degree level.

The new degree program must be referred to in the institution's quality assurance report to ACBSP as part of the maintenance of both the business accreditation and the accounting accreditation. The new degree program needs to be operational, with enrolled students, for at least two years before it can be considered for accreditation. Specific details are described in the accreditation process book.

2. Accounting Content Courses Not Offered by Business Unit. At the institution's written request, other accounting-related programs may be either included or excluded from the accounting accreditation process. If they are to be excluded, appropriate justification should be set forth in the self-study material, and evidence must be included to ensure that the general public clearly understands that these programs are not accredited.

3. Branch Campuses/Extension Centers. If an institution has a branch campus or campuses, or if there are extension centers or other types of auxiliary operations where accounting courses are taught, then the accounting accreditation process will include all of these locations in the self-study. On a case-by-case basis, such entities may be excluded. If they are to be excluded, appropriate justification should be set forth in the self-study material, and evidence must be included to ensure that the general public clearly understands that these programs do not have accounting accreditation and there is sufficient distinction in the degrees offered to

justify their exclusion. An institution may ask in advance of conducting the self-study for a determination of inclusion or exclusion from the self-study.

Table One - Review of All Academic Activities

Column A: List all business or business-related programs (including those with designations in the degree or Major title such as "business," "industrial," "administration," "management," or "organizational.")

Column B: Indicate with "yes" or "no" whether the business unit administers the program.

Column C: Indicate with "yes" or "no" whether the program is to be accredited by ACBSP .

If no, provide justification explaining why the program should be excluded from the accreditation process and how you will communicate with the public what is and what is not accredited.

Column D: Indicate number of degrees conferred during self-study year.

A. Business or Business Related Programs & Degree Type	B. Program in Business Unit	C. To be Accredited by ACBSP	D. Number of Degrees Conferred During Self-study Year
EXAMPLE ONE: B.S. in Accounting or Accounting, B.S. degree or Accounting, Bachelor of Science Degree	Yes	Yes	17
EXAMPLE TWO: BSBA with concentrations in Accounting, Management, Marketing and Human Relations Management	Yes	Yes	23
PLEASE ENTER YOUR PROGRAMS & DEGREE TYPE BELOW:			

Using the online reporting portal, place in the evidence file:

- 1) the institution's organizational chart
- 2) the business programs organizational chart showing clearly the organizational position of the accounting unit, or
- 3) the accounting programs organizational chart.

Using the online reporting portal, place a link to the evidence file source here or below.

III - Conditions of Accreditation

Respond below in the "Institution Response" to a through g.

a. Institutional Accreditation. Institutions operating in the U.S. must be accredited by their regional body. Non-U.S. institutions must have equivalent accreditation or recognition as appropriate. For non-U.S. institutions, this is typically a copy of a certified translation of an official document from an appropriate government organization in their respective countries stating recognition, accreditation, and/or their right to grant degrees.

For current ACBSP members it is not necessary to provide these documents unless this information cannot be verified by ACBSP staff or there have been changes in the status. If this cannot be verified or is questioned, the institution will be required to provide documentation before the process can continue. Please note below any changes in accreditation status. Typically this can be copied from the document prepared for accreditation or reaffirmation of accreditation.

b. Statement of Mission—Institution. The accounting unit will be evaluated to the ACBSP Standards and Criteria within the framework of institutional mission. Provide the approved statement of mission for the institution and state whether it is listed in the institution’s catalog or program offerings bulletin (see subsection d). Typically this can be copied from the document prepared for accreditation or reaffirmation of accreditation.

c. Statement of Mission—Business School or Program. Schools and programs must have a mission consistent with that of ACBSP. State the mission of the business school or program and whether the mission is listed in the institution’s catalog or program offerings bulletin (see subsection e). Typically this can be copied from the document prepared for accreditation or reaffirmation of accreditation.

d. Statement of Mission—Accounting Unit. The accounting unit will be evaluated to the ACBSP Standards and Criteria within the framework of institutional, business unit and accounting unit missions. State the mission of the accounting unit and whether the mission is listed in the institution’s catalog or program offerings bulletin (see subsection e). If the accounting unit does not have a mission statement, state this and include in your statement any intention to develop an accounting unit mission statement as an opportunity for improvement.

e. Public Information. An electronic link must be provided in the online reporting portal. State the catalog page number(s) where each of the following is located:

- 1) listing of the accounting degree programs – page(s): _____
- 2) the academic credentials of all accounting faculty members – page(s): _____
- 3) the academic policies affecting students along with a clear description of the tuition and fees charged the students – page(s): _____
- 4) the statement of mission of the institution - page: _____
- 5) the statement of mission of the business school or program - page: _____
- 6) the statement of mission of the accounting unit – page: _____

f. Accreditation of Doctoral Programs. Accreditation of accounting doctoral programs requires meeting the following requirements:

- 1) Institution must have ACBSP-accredited accounting programs at the baccalaureate and/or master’s level.
- 2) Institution must perform a self-study addressing the six general standards

and criteria and related subcategories to the extent appropriate.

3) Program must be authorized by the appropriate regional accrediting

association and/or the appropriate governmental agency.

4) Accreditation can only be awarded after individuals have graduated from the program.

If this self-study includes accreditation of a doctoral program, please indicate below and with attached documents as required that you have met these requirements or you intend to meet these requirements:

g. The business unit must routinely provide reliable information to the public on its performance, including student achievement, such as assessment results.

(If your accounting program information has already been listed separately with your other business programs on the website, you do not need to have an additional listing for the separate accounting accreditation.)

To demonstrate compliance with this criterion:

Accredited business programs must routinely provide reliable information to the public on their performance, including student achievement. **A direct link to aggregate business student results should be placed on your business page website.** The following items must be available to the public for accreditation.

Student Learning Outcome Assessment Results: Such as what you report in standard #4, ETS, MFT, accounting assessment, management assessment, critical thinking, communication, etc. **A link to results such Figure 4.2 in the evidence file should be placed on your website.**

Program Results for Business Students: **Such as graduation rates, retention rates, job placement, etc.** How do you make the results public? **A link to results such Figure 6.10 in the evidence file should be placed on your website.** Ensure the link goes directly to business students' results such as the example on the ACBSP website located under baccalaureate/graduate degree accreditation.

IV - Organizational Description

The Organizational Profile is a snapshot of your accounting programs, the key influences on how you operate, and the key challenges you face. It consists of two parts: Organizational Description and Organizational Challenges.

Responses to the Organizational Description can be pasted into standards and criteria as you progress with the preliminary questionnaire and the self-study.

Importance of Beginning with your Organizational Profile. Your Organizational Profile is critically important because:

- it is the most appropriate starting point for self-assessment;
- it helps the accounting programs identify potential gaps in key information and focus on key performance requirements and accounting performance results;
- it is used by ACBSP in all stages of review, including the site visit, to understand your accounting programs and what you consider important;
- it also may be used by itself for an initial self-assessment; and
- if you identify topics for which conflicting, little, or no information is available, you can use these topics for goal-setting and action-planning.

Submit your responses to both the Organizational Description that follows and the Organization Challenges on the next page as documents and attach under the Evidence File tab above. Limit the response to the entire Organizational Profile to not more than 2,500 words.

a. Organizational Description

Describe your accounting program's environment and key relationships with students and other stakeholders.

Within your response, include answers to the following:

1) Organizational Environment

- a. What are the delivery mechanisms used to provide your education programs, offerings, and services to students?
- b. What is the organizational context/culture?
- c. What is your stated vision?
- d. What are your stated values?
- e. What is your faculty and staff profile? Include education levels, workforce and job diversity, organized bargaining units, use of contract employees.
- f. What are your major technologies, equipment, and facilities?

2) Organizational Relationships

- a. What are your key student segments and stakeholder groups? What are their key requirements and expectations for your programs and services? What are the differences in these requirements and expectations among students and stakeholder groups?
- b. What are your key partnering relationships and communication mechanisms?

Notes: Student segment and stakeholder group requirements might include special accommodation, customized curricula, reduced class size, customized degree requirements, student advising, dropout recovery programs, and electronic communication.

Communication mechanisms should be two-way and might be in person, electronic, by telephone, and/or written. For many organizations, these mechanisms might be changing.

V - Organizational Challenges

Accounting Organizational Challenges

Describe your organization's competitive environment, your key strategic challenges, and your performance improvement system.

Within your response, include answers to the following questions:

1) Competitive Environment

- a. What is your competitive position? Include your relative size and growth in the education sector and the number and type of competitors.
- b. What are the principal factors that determine your success relative to your competitors and other organizations delivering similar services?

Include any changes taking place that affect your competitive situation.

- c. What is the nature of your relationship(s) with the professional accounting community? Include relationships in regard to employment of graduates, internships, research collaboration involving faculty members, adjunct faculty positions, and use of guest lecturers.

2) Strategic Challenges

What are your key strategic challenges? Include education and learning, operational, human resource, and community challenges, as appropriate.

3) Performance Improvement System

- a. How do you maintain an organizational focus on performance improvement?
- b. Include your approach to systematic evaluation and improvement of key processes and to fostering organizational learning and knowledge sharing.

Note: Factors might include differentiators such as program leadership, services, e-services, geographic proximity, and program options.

Note: Challenges might include electronic communication with key stakeholders, reduced educational program introduction cycle times, student transitions, entry into new markets or segments, changing demographics and competition, student persistence, and faculty/staff retention.

1 - Standard 1: Leadership

Administrators (chief academic officers, deans, department chairs) and faculty must personally lead and be involved in creating and sustaining values, accounting program directions, performance expectations, student focus, and a leadership system that promotes performance excellence. These values and expectations must be integrated into the accounting program's leadership system; and the accounting program must continuously learn, improve, and address its societal responsibilities and community involvement.

Use the criteria on the following pages to document the extent to which the accounting program meets the standard for Leadership. Justify any omissions.

1.1 - Criterion 1.1

The terms used, such as administration, faculty, and staff, will be defined by your accounting unit organizational chart. Substitute the appropriate level to fit your accounting unit.

For each criterion, list key things administrators and faculty do (or have recently done) that prove compliance.

Do your administrators and faculty set, communicate, and deploy accounting unit values and performance expectations? Do administrators and faculty include focus on creating and balancing value for students and other stakeholders in their performance expectations?

Key things administrators and faculty do (include communication and deployment through the leadership structure and to all staff):

1.2 - Criterion 1.2

For each criterion, list key things administrators and faculty do (or have recently done) that prove compliance.

Do your administrators and faculty review accounting unit performance and capabilities to assess accounting unit success and your accounting unit's ability to address changing accounting unit needs?

2 - Standard 2: Strategic Planning

The accounting unit must have a process for setting strategic directions to better address key student and program performance requirements. The strategy development process should lead to an action plan for deploying and aligning key plan performance requirements. It should also create an environment that encourages and recognizes innovation and creativity.

Document the extent to which the business school or program meets the standard for Strategic Planning in Criterion 2.1 and 2.2. Justify any omissions.

2.1 - Criterion 2.1

a. Report your accounting unit's key strategic objectives and the timetable for the current planning period. Use Figure 2.1 Example of a Table for Strategic Direction in the evidence file.

Figure 2.1 Example of a Table for Strategic Direction		
Please list your business school or program's strategies and most important goals for the current period in a table similar to this:		
Key Strategic Objectives	Goals	Timetable

b. Report short- and long-term action plans. Use Figure 2.2 in the evidence file on the online reporting portal.

Figure 2.2 Example of a Table for Action Plans	
Current Year action plans:	Long-term action plans:

2.2 - Criterion 2.2

a. Do you develop your key human resource plans as part of your accounting unit's strategic objectives and action plans? (Describe plan in Standard 5.)

b. Have you established performance measures for tracking progress relative to your action plans? Use Figure 2.3 in the evidence file.

Figure 2.3	
Example of a Table for Action Plan Measurements	
Short-term action plan measurements	Long-term action plan measurements

Standard 3: Student and Stakeholder Focus

An accounting unit must have a systematic procedure to determine requirements and expectations of current and future students and stakeholders, including how the accounting unit enhances relationships with students and stakeholders and determines their satisfaction. Stakeholders may include parents, employers, alumni, the professional accounting community, donors, other schools, communities, etc.

3.1 - Criterion 3.1

Who are the targeted student segments your educational programs will address?

Use Figure 3.1 in the evidence file on the online reporting portal.

Figure 3.1 Example of a Table for Student and Stakeholder Groups		
Pertinent to Criterion 3.4, list your key student groups identified above and/or in the Organizational Profile, their requirements, and the features of your educational program that meet their requirements (a table is the most effective way to display this information as in the example below).		
Student/Stakeholder Group	Student/Stakeholder Requirement	Educational Program Addressing Requirement

3.2 - Criterion 3.2

What methods do you use to listen and learn to determine student and stakeholder requirements?

Use Figure 3.2 in the evidence file on the online reporting portal.

Figure 3.2 Example of a Table for Student and Stakeholder Satisfaction		
Briefly describe the measures/indicator used to monitor student and stakeholder satisfaction and dissatisfaction in a table similar to this:		
Student/Stakeholder Group	Satisfaction Measure	Dissatisfaction Measure

How do you use the information you obtain from students and stakeholders for purposes of planning educational programs, offerings, and services; marketing; process improvements; and the development of other services?

Use Figure 3.3 in the evidence file on the online reporting portal.

Figure 3.3 - Standard Three: Student- and Stakeholder-Focused Results - Criterion 3.3																		
How do you use the information you obtain from students and stakeholders for purposes of planning educational programs, offerings, and services; marketing; process improvements; and the development of other services?																		
Student- and stakeholder-focused results examine how well your organization satisfies students and stakeholders key needs and expectations.																		
<i>Performance measures may include: satisfaction and dissatisfaction of current and past students and key stakeholders, perceived value, loyalty, persistence, or other aspects of relationship building, end of course surveys, alumni surveys, Internship feedback, etc.</i>																		
<i>Measurement instrument or processes may include end of course surveys, alumni surveys, Internship feedback, etc.</i>																		
Each academic unit must demonstrate linkages to business practitioners and organizations, which are current and significant, including an advisory board.																		
Periodic surveys should be made of graduates, transfer institutions, and/or employers of graduates to obtain data on the success of business programs in preparing students to compete successfully for entry-level positions.																		
Performance Measure: What is your goal? The goal should be measurable.	What is your measurement instrument or process? (indicate length of cycle)	Current Results: What are your current results?	Analysis of Results: What did you learn from your results?	Action Taken or Improvement made: What did you improve or what is your next step?	Provide a graph or table of resulting trends (3-5 data points preferred)													
Example) Alumni Satisfaction for business programs will be at or above 80%	Annual alumni survey	Three years of positive trend data exceeding goal	Overall satisfaction exceeded the goal, but students requested additional internships & job placement assistance.	Increased the opportunities for internships and assistance with job placement.	<div style="text-align: center;"> Alumni Satisfaction Results <table border="1" style="margin: 0 auto;"> <caption>Alumni Satisfaction Results Data</caption> <thead> <tr> <th>Year</th> <th>Satisfaction Score</th> </tr> </thead> <tbody> <tr> <td>2009</td> <td>75</td> </tr> <tr> <td>2010</td> <td>80</td> </tr> <tr> <td>2011</td> <td>85</td> </tr> <tr> <td>2012</td> <td>90</td> </tr> <tr> <td>2013</td> <td>95</td> </tr> </tbody> </table> </div>		Year	Satisfaction Score	2009	75	2010	80	2011	85	2012	90	2013	95
Year	Satisfaction Score																	
2009	75																	
2010	80																	
2011	85																	
2012	90																	
2013	95																	

Criterion 3.4 – 3.8 are not required for separate accounting accreditation.

4 - Standard 4: Measurement and Analysis of Student Learning and Performance

Accounting units must have an outcomes assessment program with documentation of the results and evidence that the results are being used for the development and/or improvement of the institution's academic programs. Each accounting unit is responsible for developing its own outcomes assessment program.

CRITERIA

Use the following to document the extent to which the accounting unit meets the standard for Measurement and Analysis of Student Learning and Performance. Attempt to answer all criteria. Justify or explain a plan to address criteria not currently being addressed.

ACBSP believes that the learning outcomes of the education process are of paramount importance. Student learning outcomes cover a wide range of skills, knowledge, and attitudes that can be influenced by the educational experience. Therefore, when implementing a student learning outcomes assessment program, careful consideration must be given to the learning outcomes that are most important to the missions of the institution, business school or program, and accounting unit. Accordingly, an accounting unit must have established a learning outcomes assessment program to indicate the effectiveness of the process, as well as new directions it might take.

The diversity of educational institutions, coupled with other characteristics unique to a given college or university, suggests that learning outcomes assessments may be conducted differently at each school. While the emphases may vary, the learning outcomes assessment plan implemented must approximate the learning outcomes assessment standard herein described.

4.1 - Criterion 4.1

4.1 Selection and Use of Information and Data

To demonstrate compliance with this criterion:

- a. State the learning objectives for each accounting program to be accredited. Complete Figure 4.1 in the evidence file on the online reporting portal.
- b. Describe your learning outcomes assessment process for each program;
- c. Identify internal and external learning outcomes assessment data you gather and analyze; (See Figure 4.1.) and

- d. Identify comparative learning outcomes assessment data you gather and analyze. (See Figure 4.1.)
- e. Identify formative and summative learning outcomes assessment information and data you gather and analyze. (See Figure 4.1.)
- f. Do you encourage professional certification of your graduating students such as: certified public accountants (CPA), certified management accountant (CMA), etc?
- g. Do you track graduates who obtain professional certifications as part of your student learning assessment plan?
- h. Does the program design involve the demonstration of such skills as analysis, comprehension, communication, and effective research?
- i. Does the program design involve the demonstration of skills for developing, measuring, analyzing, validating, and communicating financial and other information and ensuring its conformance to professional accounting standards of ethical representation?

Figure 4.1
Example of a Table for Student Learning Outcomes Assessment Data

To summarize for c. d., and e. above, please list your internal, external, summative, and formative data and information in a table similar to this:

Degree Program	Internal Data and Information	External Data and Information	Summative Data and Information	Formative Data and Information

4.2 - Criterion 4.2

4.2 Selection and Use of Information Results

- a. What are your current levels and trends (three to five years) in key measures and/or indicators? (illustrated by graphs or tables)

b. Report your current trend data for each accounting program to be accredited.

Complete Figure 4.2 in the evidence file on the online reporting portal.

Figure 4.2

Performance Indicator	Definition																				
1. Student Learning Results	A student learning outcome is one that measures a specific competency attainment. <i>Examples of a direct assessment (evidence) of student learning attainment that might be used include: capstone performance, third-party examination, faculty-designed examination, professional performance, licensure examination.</i> Add these to the description of the measurement instrument in column two: Direct - Assessing student performance by examining samples of student work Indirect - Assessing indicators other than student work such as getting feedback from the student or other persons who may provide relevant information. Formative – An assessment conducted during the student’s education. Summative – An assessment conducted at the end of the student’s education. Internal – An assessment instrument that was developed within the business unit. External – An assessment instrument that was developed outside the business unit. Comparative – Compare results between classes, between online and on ground classes, Between professors, between programs, between campuses, or compare to external results such as results from the U.S. Department of Education Research and Statistics, or results from a vendor providing comparable data.																				
		Analysis of Results																			
Identified in Criterion 4.2	Identified in Criterion 4.1	Identified in Criterion 4.2		Identified in Criterion 4.4	Identified in Criterion 4.2																
	What is your measurement instrument or process?	Current Results	Analysis of Results	Action Taken or Improvement made	Insert Graphs or Tables of Resulting Trends (3-5 data points preferred)																
Measurable goal	Do not use grades.	What are your current results?	What did you learn from the results?	What did you improve or what is your next step?																	
What is your goal?	(Indicate type of instrument) direct, formative, internal, comparative																				
(Example) Knowledge of foundation areas for Accounting program will score 150 and above	Summative, External, Comparative data derived from Accounting MFT assessment	A goal of 150 was set as a benchmark with an average score of 152 in 2013	Evaluation of all course learning outcomes for consistency, more oral presentations and more written assignments were added.	Increased use of Blackboard platform to support course. Uploaded syllabi, videos, documents, etc.	<div style="text-align: center;"> MFT Knowledge of Accounting Foundation Areas <table border="1"> <caption>MFT Knowledge of Accounting Foundation Areas</caption> <thead> <tr> <th>Semester</th> <th>Score</th> </tr> </thead> <tbody> <tr> <td>Fall 2013</td> <td>148</td> </tr> <tr> <td>Spring 2014</td> <td>145</td> </tr> <tr> <td>Fall 2014</td> <td>142</td> </tr> <tr> <td>Spring 2015</td> <td>148</td> </tr> <tr> <td>Fall 2015</td> <td>145</td> </tr> <tr> <td>Spring 2016</td> <td>148</td> </tr> <tr> <td>Fall 2016</td> <td>152</td> </tr> </tbody> </table> </div>	Semester	Score	Fall 2013	148	Spring 2014	145	Fall 2014	142	Spring 2015	148	Fall 2015	145	Spring 2016	148	Fall 2016	152
Semester	Score																				
Fall 2013	148																				
Spring 2014	145																				
Fall 2014	142																				
Spring 2015	148																				
Fall 2015	145																				
Spring 2016	148																				
Fall 2016	152																				

Note: Results reported might be based upon a variety of assessment methods and should include current and past comparisons as developed in Standard 4.3. The methods used should reflect the accounting unit’s primary improvement objectives and together represent holistic appraisals of students (i.e., appraisals with respect to quantitative skills and communication skills, ethical awareness and global awareness, etc.).

4.3 - Criterion 4.3

4.3 Selection and Use of Comparative Information Data

Describe the accounting unit’s selection, management, and use of benchmarking (comparing to best practices) or comparison (comparing with similar business schools or programs) information and data to improve overall performance.

Complete Figure 4.3 in the evidence file.

Example of a Table for Comparative Information and Data

**Standard Four: Measurement and Analysis of Student Learning and Performance -
Figure 4.3**

Criterion 4.3. Assessment plans should be designed to yield comparative information and data over time and with respect to benchmarks.

Note: Reports reported could be based upon a variety of assessment methods and should include current and past comparisons as developed in pursuit of Criterion 4.3. The methods used should reflect the school's or program's primary improvement objectives and together represent holistic appraisals of students (i.e., appraisals with respect to quantitative skills and communication skills, ethical awareness and global awareness, etc.)

Figure 4.3 Example of a Table for Comparative Information and Data		
Summarize by listing your targets/performance improvements in a table similar to this:		
Comparative Information and Data	Targets/Performance Improvements	Results

4.4 - Criterion 4.4

4.4 Continuous Process Improvement: Student Learning and Performance

The accounting unit should report and explain the improvements it has made to its educational processes based on what you learned from your student learning assessment results.

- a. How do you use the results of that evaluation to make changes or improvements to your educational processes? Use Figure 4.2 in the evidence file to help provide information.

5 - Standard 5: Faculty and Staff Focus

The ability of an accounting unit to fulfill its mission and meet its objectives depends upon the quality, number, and deployment of the faculty and staff. Hence, each institution seeking ACBSP accreditation for its accounting unit must: (1) develop and implement policies and plans that ensure an excellent faculty, including a staffing plan which matches faculty credentials and characteristics with program objectives; (2) evaluate the faculty based on defined criteria and objectives; (3) provide opportunities for faculty development to ensure scholarly productivity to support department and individual faculty development plans and program objectives; and (4) foster an atmosphere conducive to superior teaching.

5.1 - Criterion 5.1

5.1 Human Resource Planning

- Do you have a human resource plan for accounting?
- How do you develop your faculty and staff?
- What process do you use to promote your faculty and staff?
- How will faculty composition facilitate appropriate emphases on accounting theory and practice?
- How do you improve your human resources planning process?

5.2 - Criterion 5.2

5.2 Employment - Use Figures 5.1, 5.2, and 5.3 in the evidence file to respond the Criterion 5.2.

Figure 5.1
Example of a Table for Faculty Qualifications
Present your faculty qualifications in a table similar to this:

List faculty alphabetically by Last name	Courses Taught (List the courses taught during the reporting period. Include number of credit hours.)	LIST ALL EARNED DEGREES (state Degree as documented on Transcript, must include Major Field)	DOCUMENT AT LEAST TWO OTHER SPECIFIC PROFESSIONAL QUALIFICATIONS: Five Years Work Experience - Teaching Excellence - Professional Certifications - Research and/or Publication - Additional Coursework	ACBSP QUALIFICATION 1. Academically Qualified 2. Professionally Qualified 3. Exception
Example: Smith, Joe	BUS 101 Introduction to Management (6 Credit Hours)	Ph.D. in Management	NA	Academically qualified in management
Smith, Joe	ACC 230 Managerial Accounting (9 Credit Hours)	MBA, Management	1. CPA, State of Missouri 2. 21 credit hours of graduate level accounting.	Professionally qualified in accounting
Example: Brown, Barb	ACC 101 Introduction to Accounting (9 Credit Hours)	Ph. D. in Accounting	NA	Academically qualified in accounting
Brown, Barb	MGT 230 Operations Management (6 Credit Hours)	MSA, Master of Science in Accounting	1. Manager for six years at Lloyd's Marketing Firm, Kansas City, 2. 18 graduate credit hours in Management.	Professionally qualified in Management

To do so, show how the makeup of the faculty and the faculty processes provide for appropriate emphases on accounting theories and practice.

How does the composition of your faculty and faculty processes provide for depth and breadth of knowledge?

5.2.2 If your institution offers nontraditional delivery systems or if any of your programs make extensive use of part-time (adjunct) faculty, your human resource planning process (including assessment) must establish clear and explicit policies for recruiting, training, observing, evaluating, and developing faculty for these nontraditional delivery systems.

- a. How do you develop a satisfactory pool of qualified candidates?
- b. How do you select faculty whose professional experience matches the course specifically, rather than generally?
- c. How do you orient new faculty to the program and the context of the course, including an opportunity to meet with faculty teaching related courses?
- d. How do you provide guidance and assistance for new faculty in text selection, testing and grading, and teaching methods?
- e. How do you provide in-course as well as after-course evaluation and monitoring?
- f. How do you provide opportunities for broad participation in department activities, if appropriate?

5.2.3 Historically, accredited programs have focused on faculty input as a basis for demonstrating quality. The following criteria are considerations of historically appropriate employment input:

At least 80 percent of the undergraduate credit hours in accounting and 90 percent of the graduate credit hours in accounting should be taught by academically or professionally qualified faculty.

In degree programs with an aim of preparing graduates for careers as professionally qualified accountants (CPA, CMA, etc.), at least 50 percent of the undergraduate or graduate accounting hours should be taught by faculty with relevant professional certifications.

There is a mix of faculty, including sufficient accounting practice experience or accounting consulting experience to ensure appropriate emphasis on accounting practice, to meet program objectives.

Note: If your institution deviates significantly from these historically proven criteria you must demonstrate explicit rationale for these requirements and provide detailed records of performance evaluation as it relates to program objectives.

Note: See glossary of terms for academic and professional qualification criteria.

- a. How do you determine and justify what the appropriate percent of academically or professionally qualified faculty is for your accounting unit to meet your mission?
- b. What percent of your undergraduate credit hours in accounting is taught by academically or professionally qualified faculty?
- c. What percent of your graduate credit hours in accounting is taught by academically qualified faculty?
- d. In degree programs with an aim of preparing graduates for careers as professionally qualified accountants (CPA, CMA, etc.), what percent of accounting credit hours is taught by faculty with the relevant professional certification?
- e. What percent of your graduate credit hours in accounting is taught by a mix of faculty, including sufficient accounting practice experience or accounting consulting experience to ensure appropriate emphasis on accounting practice, to meet program objectives?

Use Figure 5.3 Faculty Coverage Summary in the evidence file.

- f. What is your faculty credit hour production or equivalent? Figure 5.2 can be found in the evidence file on the online reporting portal.

Figure 5.2
Example of a Table for Faculty Credit Hour Production or Equivalent

Faculty Members	Fall Semester		Spring Semester		Qualification Level Undergraduate			Qualification Level Graduate		
	Undergraduate	Graduate	Undergraduate	Graduate	AQ	Professionally	Other	AQ	Professionally	Other
Full-time										
Brown, K	490		300			790		84		
Fritz, R.	207		183	84	390			153		
Link, Y (1)	267	66	246	87	513					
True, D.	213		381		81	513				
Worhall, E.	378		258				636			
Zilche, K.	300				636			99	75	
Part-time										
Baker, C (2)	48		69				117			
Thomas, T.	141		120	81		261			81	
TOTALS	2044	66	1557	252	1620	1564	753	336	156	0

- g. What is your faculty coverage summary or equivalent? Use Figure 5.3.

Note: Every full-time and part-time faculty member teaching courses in the accounting unit needs to be accounted for in responding to this standard. A recent vita (not more than two years old) for all accounting faculty should be provided and identified as a source linked from the evidence file on the online reporting portal.

Figure 5.3
Example - Table for Faculty Coverage Summary

During the Self Study Year	Undergraduate Level	Graduate Level
Total Student Credit Hours in Business Program Taught by Faculty Members in the Business Unit	3,937	492
Total Credit Hours Taught by Academically- and Professionally-Qualified Faculty Members	3,184	492
Percent of Total Credit Hours Taught by Academically- and Professionally-Qualified Faculty Members	80.9	100
Total Credit Hours Taught by Academically-Qualified Faculty Members	1,620	336
Percent of Total Credit Hours Taught by Academically- Qualified Faculty Members	41.1	68.3

Note: Faculty who are not a part of the accounting unit, but teach a course required in the core accounting curriculum (e.g., Mathematics, Computer Science, Communications, etc.) should not be counted as accounting faculty because the student credit hours produced by them are not coded as accounting courses. On the other hand, if a non-accounting faculty member teaches a required course for the accounting unit, and the course is coded as an accounting course (and therefore part of the total accounting student credit hours), then that faculty member would be counted in this qualifications standard. The rule here is to "count all faculty members who teach accounting coded courses that are under the direct administration of the accounting unit head and coded as accounting courses." An example might be an information systems faculty member teaching a required accounting-coded course in accounting information systems.

5.3 - Criterion 5.3

5.3 Faculty Deployment

Use Figure 5.4 in the evidence file to respond to Criterion 5.3.

Each accounting unit must deploy faculty resources among the accounting degree programs to ensure that every student attending classes (on or off campus, day or night, or online) will have an opportunity to receive instruction from an appropriate mix of faculty members to ensure consistent quality across accounting degree programs and student groups. For each accounting major offered, an accounting unit must provide sufficient academic leadership at each location where the program is offered to ensure effective service to students and other stakeholders.

- Do you have at least one full-time academically or professionally qualified faculty member for each accounting major or concentration?
- How do you ensure that sufficient human resources are available at each location to provide leadership (including advising and administration) for each accounting degree program and that processes are in place to ensure that this leadership is being provided?

Figure 5.4
Example - Table for Deployment of Faculty by Program
DEPLOYMENT OF FACULTY BY PROGRAM

Faculty Members	Number of Class/Sections taught in the Business Program										
	Fall Semester				Spring Semester				FTE		
	Undergraduate		Graduate		Undergraduate		Graduate		Undergraduate	Graduate	
Full-time	Day	Eve	Day	Eve	Day	Eve	Day	Eve	Day	Eve	
Brown, K	3	1			4					1	
Fritz, R.	3				2			1	0.625	0.125	
Link, Y (1)	3			1	1	1		2	0.625	0.375	
Part-time											
Baker, C (2)		1			1				0.25		
Thomas, T.	1	1			1	1		1	0.5	0.125	
TOTALS	10								3	0.625	

Note: Prepare a listing of all accounting majors at each location the program is offered (include concentrations) and show the name of one full-time academically or professionally qualified faculty member who teaches in that program. Please label this listing, "Deployment of Faculty by Program."

Note: Construct a table, similar to the example shown in Figure 5.4, showing the deployment of the accounting faculty by program – undergraduate and graduate, day and evening. Show full- and part-time faculty members separately.

If the accounting unit offers off-campus, degree-granting programs (i.e., a student may obtain a degree by attending classes at the off-campus location), please provide additional tables for each such location.

5.4 - Criterion 5.4

5.4 Faculty Size and Load Use Figure 5.5 in the evidence file of the online reporting portal to respond to Criterion 5.4.

The number of faculty members in the accounting unit should be sufficient to effectively fulfill its mission of excellence in educating accounting students.

ACBSP considers the following functions to be essential responsibilities of the faculty and staff. Though other qualified individuals may participate in these functions, faculty members must play an essential role in each of the following:

- Classroom teaching assignments
- Student advising and counseling activities
- Scholarly and professional activities
- Community and college service activities
- Administrative activities
- Interaction with the professional accounting community
- Special research programs and projects
- Thesis and dissertation supervision and direction, if applicable
- Travel to off-campus locations, if applicable

a. How do you demonstrate that faculty and staff are of sufficient numbers to ensure performance of the above nine functions?

b. How do you determine the appropriate teaching load for your faculty?

- c. What is the institutional policy that determines the normal teaching load of a full-time faculty member?
- d. How are these policies administered?
- e. How do you determine that no faculty member (full- or part-time) has a combination of teaching and other responsibilities that is inconsistent with fulfilling all functions effectively?
- f. How do your part-time faculty members participate in these essential functions?

Note: A faculty member who is extensively engaged beyond what is normally expected in any one of the nine functions (e.g., one who teaches graduate level courses, has significant administrative duties, directs multiple graduate theses and/or dissertations, or is engaged in extensive approved research) should have an appropriate reduction in other professional responsibilities.

Figure 5.5
Example - Table for Faculty Load
FACULTY LOAD, FULL-TIME FACULTY MEMBERS

Full time Faculty members	Semester (Quarter) Hours taught/Academic Years	Number of Preps./Year	Number of Disciplines/Semester (QTR)		Number of advisees	Scholarly Activity	Professional Activities	Number of Committees	Community Service	Administrative Duties	Business and Industry Interaction	Special Projects	Travel to Off Campus Locations	Number Theses Supervised
			Fall	Spring										
Baker C	24	4	1	1	27	yes	no	2	yes	No	yes	yes	No	0
Thomas	18	3	2	2	43	no	yes	3	yes	MBA Dir	yes	no	No	0

5.5 - Criterion 5.5

5.5 Faculty and Staff Development

Each accounting unit must provide an opportunity for faculty member and staff development consistent with faculty, staff, and institutional expectations. Part-time faculty members should participate in appropriate faculty development activities.

- a. How do you determine faculty and staff development needs?
- b. What orientation and training programs are available?
- c. Are there opportunities for ongoing professional development?
- d. How do you get input from faculty members and staff about their development needs?
- e. How do you deploy faculty and staff development needs?
- f. How do you measure trends and comparisons of faculty and staff development activities?

g. How does the faculty and staff development process employ activities such as sabbaticals, leaves of absence, grants, provision for student assistants, travel, clerical, and research support?

5.6 - Criterion 5.6

5.6 Scholarly and Professional Activities Use Figure 5.6 to respond to Criterion 5.6.

Faculty members must be actively involved in professional activities that will enhance the depth and scope of their knowledge and that of their disciplines, as well as the effectiveness of their teaching. The institution must demonstrate a reasonable balance of scholarly and professional activities by the faculty as a whole consistent with the stated institutional mission.

To demonstrate compliance with Criterion 5.6, describe or explain:

1. the types of scholarly research in which your faculty members are involved;
2. the publications in which your faculty members have recently published; and
3. how you improve the balance and degree of faculty involvement in scholarly and professional activities that support the fulfillment of the institution's mission.

Scholarship is defined to include four types of intellectual activity. They are: (1) the scholarship of teaching, (2) the scholarship of discovery, (3) the scholarship of integration, and (4) the scholarship of application. These four types of scholarship are to be equally recognized, accepted, and respected, and the overall performance of each faculty member is to be carefully assessed and held to a high standard of excellence. Each of these types of scholarship is discussed further below:

The scholarship of teaching can be the most rigorous scholarship of all. It starts with what the teacher knows—teachers must be widely read and intellectually engaged in their fields—but teaching becomes consequential only when knowledge can be conveyed and is understood by others. The scholarship of teaching has to do with understanding how students learn in different fields. To be a good teacher means not just knowing the field, but also understanding and using the most effective teaching methodologies available. This includes the development of new teaching materials, development and evaluation of new methods of instruction, and the development of techniques to evaluate the effectiveness of instruction. Each of these activities must be documented and assessed. Documentation could include publications dealing with pedagogy and/or teaching techniques, participation in workshops and seminars devoted to improving teaching skills, written evaluations of teaching materials, and the development of outcomes assessment tools.

The scholarship of discovery is the closest to what is meant by the term 'basic research.' Freedom of inquiry and freedom of scholarly investigation is an essential part of higher education. 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, institutions having research missions and graduate programs would be expected to have on-going research activities.

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. Comprehensive articles and monographs, participating in curricular innovation, conducting interdisciplinary seminars and textbook writing are examples of the scholarship of integration.

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. Note that this is not to be a catch-all category. 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. The engagement in applied research and/or development may take the form of contract research, consultation, technical assistance, policy analysis, or program evaluation--if these are meaningful intellectual activities. This kind of scholarship requires creativity, and critical thought in analyzing real problems. These activities must be documented and should include an evaluation from those receiving these services.

Figure 5.6
Example - Scholarly and Professional Activities
 SCHOLARLY AND PROFESSIONAL ACTIVITIES

Faculty Member	Highest Degree earned	Professional Certification	Scholarly Activities				Professional Activities				Other	
			Papers Presented	Published Articles Manuscript and books	Unpublished Articles Manuscript and books	Consulting	Professional Related Service	Professional Conferences and workshops	Professional Meetings	Professional Memberships		
EXAMPLE: Smith, Mary Most Recent Year	PhD		B=2 C=1 D=1	A=1 D=1 B=2	B=1	D=1	C=2	3	2	3		
Year 2				A=1 C=1	B=2	C=1	2	C=1 D=1	1	2	3	
etc			A=2									
Use for Scholarly Activities												
A = Scholarship of Teaching												
B = Scholarship of Discovery												
C = Scholarship of Integration												
D = Scholarship of Application												

5.7 - Criterion 5.7

Criterion 5.7 - Professional Activities

The concept of 'actively involved' intentionally implies that meeting attendance, though desirable as a professional activity, is not sufficient to demonstrate active engagement in scholarship.

The concept of 'reasonable balance' indicates that all four areas of scholarship (teaching, discovery, application, and integration) and professional activities described below should be

represented in the activities of the faculty as a whole. Though the extent of representation and the balance may vary from institution to institution based on mission, it is expected that students will be exposed to faculty with a full range of scholarly and professional activities.

It is also expected that each faculty member be continuously and actively engaged in scholarship and professional development activities. If adjunct faculties provide a significant portion of instruction, they must also demonstrate their contribution to the scholarship and professional development activities of the department or school.

For the purposes of this standard, professional activities are defined as:

Activities involving the use of professional expertise in helping solve either practical problems in the private or public sectors (e.g., professionally related consultation, policy analysis, etc.) activities in support of professional organizations (e.g., attending and participating in professional meetings and performing in leadership roles in professional organizations) professionally-related service activities directly tied to the academic discipline of the faculty member and consistent with the stated mission of the business school or program (Community and university service activities not directly related to the faculty member's discipline do not satisfy this standard.)

This category is designed to include the routine application of the faculty member's professional expertise in helping solve problems in either the private or public sectors. These may include activities for which the faculty member is paid, as well as for volunteer services. The key determination is 'professionally-related.' Community activities that are not professionally related are not to be included. For instance, general community service, such as coaching a little league soccer team or delivering meals to shut-ins, would not be considered professionally-related.

The determination of 'professionally related' depends upon the nature of the activity. For example, if a CPA conducts a men's bible class, it is not professionally-related; however, if the CPA conducts an annual audit of the church's financial affairs and prepares an opinion letter, it would be considered professionally related.

Professionally related also includes activities in support of professional organizations. This might include serving as an officer of a professional organization; it might include participation in a professional meeting as a program chairperson, paper presenter, or a discussant; or it could include participation in seminars, symposiums, short courses, and/or workshops intended as professional development or enrichment activities.

Criterion 5.7 - To demonstrate compliance with Criterion 5.7, please describe or explain:

Professional activities in which your faculty members are involved; and how you improve the balance and degree of faculty involvement in scholarly and professional activities that support the fulfillment of the institution's mission.

5.8 - Criterion 5.8

Criterion 5.8 - Summarize each faculty member's scholarly and professional activities for the last three years in a table similar to Figure 5.6 found under the Evidence File tab above.

Another consideration to this example could be to add a column for classroom activities and take credit for developing case studies and exercises as scholarly activities.

Figure 5.6 is an example that assumes the Boyer model. If your school uses another model or process to determine scholarly activities please describe your process.

List the faculty member's name, highest earned degree, and any professional certificate held. Professional certificates must be the result of a written test monitored and graded by a professional organization (e.g., a Certified Public Accounting examination).

5.8.a. Scholarship for Doctoral Programs

A minimum of 80 percent of the academically and/or qualified faculty members providing education to doctoral students should actively participate in the scholarship of teaching, discovery, integration, or application. If your institution deviates significantly [five percent or more] from this research participation level, you must explain your explicit rationale for the alternate requirements, and provide performance evaluation results to demonstrate that your participation level is sufficient as related to your student learning and scholarship program objectives.

6 - Standard 6: Educational and Business Process Management

In order to prepare accounting graduates for professional careers, the curriculum must encompass subjects dealing with the specifics of the global work place and the more general aspects of global society. Since accounting graduates must be equipped to interact with other members of society, adapt to societal changes, and serve as business advocates, and embody reliability in quantitative performance reporting, students must be encouraged to study global topics that will prepare them for these challenges.

Given these academic demands, accounting units are encouraged to be innovative and to provide flexible curriculum options. Two of the major goals of the curriculum should be the development of intellectual curiosity and the creative capacity for independent thought and action. However, regardless of any specialization within accounting, all accounting graduates are expected to have received a general exposure to economic institutions, the complex relationships that exist between business, government, and consumers; a basic knowledge of the functional areas of business, ethical and regulatory expectations for accountants; and uses of technology in the management of financial and other information. Thus, accounting students share common professional requirements. For this reason, certain common subject matter and areas of specialization are expected to be a part of any accounting baccalaureate and graduate degree program.

Financial resources, physical facilities, library and other learning resources, equipment including computing hardware and software, and resources at off-campus sites must be adequate to support a strong curriculum and excellence in teaching.

Each accounting unit must have policies and procedures addressing the areas of recruiting, admitting and retaining its students.

6.1.1 - Criterion 6.1.1

6.1 Education Design and Delivery

This section examines the key learning-centered processes that create student, stakeholder, and organizational value. Emphasis is on how processes are designed, delivered, and improved to maximize student learning and success. Student learning results should reflect not only what students know, but also what they have learned as a result of the educational program, what they are able to do, and how well they are able to function.

6.1.1 Educational Design

- a. How do you develop the design and introduction of accounting programs and offerings?
- b. How do you make curricular changes related to the accounting unit's mission statement and strategic plan?
- c. How do you incorporate student and stakeholder input?

d. What is the accounting unit doing to meet the prescriptive requirements for professional certification?

To fulfill this criterion, provide a narrative statement and a table such as Figure 6.1. located in the Evidence File on the online reporting portal.

Figure 6.1			
Example - Table for Educational Design			
You could develop a table similar to this:			
	Curricular Changes	Student/Stakeholder Input	Measures
Programs			
Marketing	Added a class MK303 International Marketing	Input from the business advisory committee	Capstone class international presentation
Management			

6.1.2 - Criterion 6.1.2

6.1.2 Degree Programs

- How long does it take for a full-time student to complete the degree?
- What are the delivery methods (classroom, correspondence, independent study, computerized distance learning, etc.)?
- How many coverage hours are required to earn 3 semester hours (4 quarter hours) of credit?
- Do you have self-paced models?
- How are credits earned?
- Do you confer nontraditional accounting degrees? Nontraditional may indicate delivery or content/aim.
- How do nontraditional degrees support and/or relate to the accounting unit's mission and objectives?

To fulfill Criterion 6.1.2, provide both a narrative statement and a table such as Figure 6.2. found under the Evidence File tab in the online reporting portal.

Figure 6.2			
Example of a Table for Degree Programs			
You could develop a table similar to this:			
	Time to Degree	Delivery Methods	Coverage Hours/3 Semester Hours
Programs			
BSBA in Accounting			
Masters of Accountancy			
Etc.			

6.1.3 – Criterion 6.1.3

6.1.3 Accounting Common Professional Component (ACPC)

- a. How does your curriculum design address the Accounting Common Professional Component (ACPC) outlined below?
- b. How do you determine the appropriate coverage of the Accounting Common Professional Component (ACPC)?
- c. If topical areas of the ACPC are not covered through required courses in the business and accounting core, explain how this standard will be met.

ACCOUNTING COMMON PROFESSIONAL COMPONENT (ACPC)

Each ACPC should receive a minimum coverage of two-thirds of a 3-semester hour course, approximately 30 hours (or equivalent). The Ethics ACPC must receive a minimum coverage of a 3-semester hour course, approximately 45 hours (or equivalent).

- (a) Functional Areas
 - 1) Marketing
 - 2) Business Finance
 - 3) Management
 - 4) Business Communications
 - 5) Accounting
- (b) The Business Environment
 - 1) Legal Environment of Business
 - 2) Economics
 - 3) Global Dimensions of Business Accounting
- (c) Business Ethics - Requires coverage of the equivalent of a three-credit hour course.
 - 1) Stand alone business ethics course/sor
 - 2) Business Ethics integrated into accounting curriculum
- (d) Technical Skills
 - 1) Information Systems

2) Quantitative Techniques/Statistics

(e) Integrative Areas

1) Research and Analysis

2) Business Policies OR

3) A comprehensive or integrating experience that enables a student to demonstrate the capacity to synthesize and apply knowledge from an organizational perspective.

Note: Identify where the topical areas of the ACPC are covered in the required course offerings by completing Figure 6.3, entitled Abbreviated Course Syllabus, for each undergraduate required course taught in the accounting core. An example of a completed course syllabus is provided in Figure 6.4.

Figure 6.3

Abbreviated Course Syllabus

Course Number: _____

Course Title: _____

List all faculty who taught this course during self-study year:

- | | |
|----|----|
| 1. | 4. |
| 2. | 5. |
| 3. | 6. |

List all textbooks and required supplementary readings used:

(Author)

(Title)

(Publisher)

Provide a brief description (relate course description to UG CPC topics where appropriate):

List the course outline (topics/chapters) and class sessions

Summarize the UG CPC Coverage in terms of hours:

Figure 6.4

Course Number: ACCT 2211

Course Name: Principles of Financial Accounting

Instructor(s): Jane Doe

Required Text:

Financial Accounting: The Impact on Decisions Makers, 5th Edition, by Gary Porter & Curtis Norton

Course Description:

This is a foundation level accounting course which introduces the terminology, principles, and practices of financial accounting for corporations. The course's major focus is the accounting cycle and preparation of financial statements.

Topic Outline:	Contact Hours
Accounting users, concepts, employment	1
Financial Statements & Annual Reports	5
The Accounting Cycle	19
Inventory	2.5
Internal Control	1
Receivables	2
Long-term assets	2.5
Current Liabilities	1
Stockholders' Equity	<u>4</u>
Total Sessions (Contact Hours)	38

Summary of CPC Topics Covered in this Course:	Contact Hours
Business Finance	5
Accounting	38
Business Ethics	2
Global	1
Information Systems	<u>.5</u>
Total (estimate of contact hours)	46

Special Note: For required courses in the accounting core that are taught by an academic department outside of the accounting unit, prepare a syllabus and include with this section of the self-study (e.g., calculus taught by Math Department).

Prepare a table listing all required courses in the accounting core as shown in Figure 6.5 in the evidence file, including the topical areas represented by the Accounting Common Professional Component (ACPC). The table summarizes the total number of hours devoted to each topical area by course as calculated in each abbreviated course syllabus.

Figure 6.5
Example of a Table of Undergraduate Common Professional Component (CPC) Compliance
EXAMPLE ONLY - BS IN ACCOUNTING

Core Courses	Hour Class Session by CPC Topic												
	Hour Class Sessions by ACPC Topic												
	a1	a2	a3	a4	a5	b1	b2	b3	c1 or c2	d1	d2	e1	e2 or e3
	MKT	FIN	MGT	Bus Com	ACCT	LAW	ECO	GLO	ETH	IS	QM STAT	R&A	POL / Comp
AC 300		5			45		2	2	5	6			
AC 302	3	1	3	3	1	1	1	4	5	45	1	8	3
EC 310		3	6				37.5	7.5	3		1.5		9
GBA 305			10				5		5		45		
GBA 306			10				5		5		45		
GBA 311			2			45		10	10				
MG 320	5		45	45		2	2	2	5	2	2	8	2
MG 346	1	1	45	2	1		1	1	2	1	1	1	1
MG 350	2	35	10		15	2	2	3	4	2	2		1
MG 352	2	3	18	1	2	5	10	45	2			9	4
MG 390		5	40	2				5	5	5	5.5	3	2
MG 420	6	6	15	2	6	3	3	3	3	3	3	1	3
MG 480	3	3	9	3				3	3	3		24	9
MK 331	45	2	8		1	2	3	8	5	1	3		2
TOTALS	67	64	221	58	71	60	71.5	93.5	62	68	109	54	36

6.1.4 - Criterion 6.1.4

6.1.4 Major Considerations in Undergraduate Accounting Programs

At least 20 percent of the curriculum beyond the accounting common professional component must be devoted to courses appropriate to the student's accounting major covering some or all of the following subjects.

- 1) Financial accounting and reporting for business organizations
- 2) Financial accounting and reporting for government and not-for-profit entities
- 3) Auditing and attestation services

- 4) Managerial or cost accounting
- 5) Taxation
- 6) Fraud examination
- 7) Internal controls and risk assessment
- 8) Financial statement analysis
- 9) Accounting research and analysis
- 10) Tax research and analysis
- 11) Accounting information systems

Use Figure 6.6 Example of a Table for Students' Major in the evidence file above, or a similar table, to report compliance with this criterion.

Figure 6.6
Courses Beyond ACPC

Course Number	Course Name	Course Credit Hours	Hours Beyond ACPC
Accounting Major			
AC 303	Mgmt Decision Support Systems	3	
AC 312	Law for Accountants	3	
AC 321	Intermediate Accounting I	3	
AC 322	Intermediate Accounting II	3	
AC 323	Intermediate Accounting III	3	
AC 361	Federal Tax Accounting I	3	
AC 362	Federal Tax Accounting II	3	
AC 401	Auditing	3	
AC 431	Advanced Accounting	3	
AC 435	Governmental Accounting	3	
AC 442	Advanced Auditing & Fraud Exam	3	
AC 471	Cost Accounting	3	
		36	83
Accounting (with Minor) Major			
AC 321	Intermediate Accounting I	3	
AC 322	Intermediate Accounting II	3	
AC 323	Intermediate Accounting III	3	
AC 361	Federal Tax Accounting I	3	
AC 401	Auditing	3	
AC 471	Cost Accounting	3	
	18 hours of selected minor	0	
		18	83
Total Credit hours and % of Major		120 credit hour degree	69%

6.1.5 - Criterion 6.1.5

6.1.5 Graduate Programs

- a. How many hours of graduate level work in accounting coverage beyond the basic Common Accounting Professional Components topics do your graduate degrees cover?
- b. How do you determine the appropriate number of hours of graduate level work in accounting coverage beyond the basic Common Accounting Professional Components topics that will provide your students with a quality accounting education appropriate for graduate level learning? If your graduate program is designed to satisfy a 150-hour requirement for CPA eligibility, describe the philosophy of your program's approach to the issue of depth vs. breadth (i.e., the balance of additional accounting courses vs. greater business breadth).

Note: Master's degree programs in accounting should require about 30 semester credit hours or 45 quarter hours (or equivalent) of graduate level work in coverage beyond the basic Common Accounting Professional Component topics. The Common Accounting Professional Component (excluding the comprehensive or integrating experience) may be determined through a competency based evaluation or by completing undergraduate or graduate courses. The 30 semester credit hours (45 quarter hours) of graduate-level work beyond the basic Common Accounting Professional Component topics normally should be in courses reserved for graduate students. The Master's degree program may either be a general degree (such as the MBA with an accounting concentration) or a specialized degree (such as a Master's in Accounting).

6.1.6 - Criterion 6.1.6

6.1.6 Education (Design and Delivery) Evaluation

The accounting programs must provide evidence that ongoing educational programs and offerings meet design requirements. These observations, measures, and/or indicators might include: graduation rates, retention, job placement, licensure, CPA pass rates, enrollment and participation figures, student evaluation of course/instructor, success rates, attendance rates, dropout rates, complaints, student feedback, and observations by school and/or program leaders. This is only a partial list of examples.

- a. How is your ongoing program of assessment and improvement developed and conducted?
- b. What types of observations, measures, and/or indicators do you use to evaluate and improve programs and offerings?
- c. What constituencies are actively involved in the ongoing process of planning for improvement?
- d. How do you use these observations, measures, and/or indicators to provide timely information to help students and faculty?

- e. How do you improve programs or offerings from these observations, measures, and/or indicators?
- f. Do you have other tables and/or figures that summarize the results for Education Design and Delivery not presented in other parts of this report that contribute significantly to enhanced learning and the organization’s mission and goals?
- g. Do you have tables and/or figures on operational effectiveness (measures of timeliness or productivity related to Education Design and Delivery)?

Use Figure 6.7 in the evidence file, or a similar table, to provide evidence for this criterion.

Standard #6 - Organizational Performance Results, Table 6.7

Complete the following table. Provide three or four examples, reporting what you consider to be the most important data. It is not necessary to provide results for every process.

Table 6.7 Standard 6 - Business Program Performance Results													
Organizational Effectiveness Results													
Organizational effectiveness results examine attainment of organizational goals. Each business unit must have a systematic reporting mechanism for each business program that charts enrollment patterns, student retention, student academic success, and other characteristics reflecting students' performance. Key indicators may include: graduation rates, retention, job placement, licensure, enrollment, hiring equity, increased use of web-based technologies, use of facilities by community organizations, contributions to the community, or partnerships, retention rates by program, and what you report to governing boards and administrative units.													
Performance Measure	What is your measurement instrument or process?	Analysis of Results			Insert Graphs or Tables of Resulting Trends (3-5 data points preferred)								
Measurable goal	(Indicate length of cycle)	Current Results	Analysis of Results	Action Taken or Improvement made									
What is your goal?		What are your current results?	What did you learn from the results?	What did you improve or what is your next step?									
(Example) Increase retention for Business programs from 80% to 90% by 2020	Retention rates as reported to the VPAA every January	85% in 2014	In a positive trend for the last three years	Increased number of meetings to three meetings a year with business students regarding continued education and completion plans	<table border="1"> <caption>Retention of Business Program Students</caption> <thead> <tr> <th>Year</th> <th>Retention Rate (%)</th> </tr> </thead> <tbody> <tr> <td>2014</td> <td>81</td> </tr> <tr> <td>2015</td> <td>83</td> </tr> <tr> <td>2016</td> <td>85</td> </tr> </tbody> </table>	Year	Retention Rate (%)	2014	81	2015	83	2016	85
Year	Retention Rate (%)												
2014	81												
2015	83												
2016	85												

6.2.1 - Criterion 6.2.1

6.2 Management of Educational Business Operation Processes

6.2. Business Operation Processes

Describe how the accounting unit ensures effective management of its key business operation processes (financial resources, secretarial and other administrative services, marketing, information services, public relations, etc.).

Include all locations and the Internet:

- a. What are your key business operation processes?
- b. How do you determine your key customer requirements?

- c. How do you set measures and/or indicators and goals?
- d. How do you monitor performance?
- e. How do you evaluate and improve business operation processes to achieve better performance, including cost and productivity?
- f. How do you use the following types of information to evaluate your key business operation processes:
 - 1) Feedback from students, stakeholders, faculty, and staff?
 - 2) Bench marking?
 - 3) Peer evaluations?
 - 4) Data from observations and measurements?

Use Figure 6.7 Example of a Table for Business Operation Processes in the evidence File, or a similar table, to provide evidence for this criterion.

Appendix A Glossary of Terms

This Glossary of Key Terms defines and briefly describes terms used throughout the Education Criteria booklet that are important to performance management.

Academically Qualified

To be considered academically qualified a faculty member must successfully complete a minimum of fifteen (15) graduate credit hours in the discipline in which she/he is teaching. In addition, the faculty member must:

1. Hold a doctorate in business with graduate level major, minor, or concentration in the area of teaching responsibility.
2. Hold a doctorate in business with professional certification in the area of teaching responsibility.
3. Hold a doctorate in business with five or more years of professional and management experience directly related to the area of teaching responsibility.
4. Hold a Juris Doctor (JD) and teach business law, legal environment of business or other area with predominantly legal content.
5. Hold an out of field doctorate,
 - (a) Demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes; and (b) demonstrate scholarly productivity evidenced by publications in the discipline considered as expert work by external colleagues (refereed journals) or papers in the teaching discipline presented at a national meeting.
6. Hold an out of field doctorate,
 - (a) Demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes and (b) demonstrate successful professional practice evidenced by significant involvement in professional organizations related to the teaching field.
7. Hold an out of field doctorate,
 - (a) Demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes and (b) demonstrate successful professional practice evidenced by substantial professional or management level practice.
8. Hold an out of field doctorate,
 - (a) Demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes and (b) demonstrate successful professional practice evidenced by significant consulting activity.
9. Hold an out of field doctorate,

(a) A master's degree in business with a major, concentration or specialization in the field; (b) demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes; and (c) demonstrate scholarly productivity evidenced by publications in the discipline considered as expert work by external colleagues (refereed journals) or papers in the teaching discipline presented at a national meeting.

10. Hold an out of field doctorate,

(a) Master's degree in business with a major, concentration or specialization in the field; (b) demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes; and (c) demonstrate successful professional practice evidenced by substantial professional or management level practice.

11. Hold an out of field doctorate,

(a) A master's degree in business with a major, concentration or specialization in the field; (b) demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes; and (c) demonstrate successful professional practice evidenced by significant involvement in professional organizations related to the teaching field.

12. Hold an out of field doctorate,

(a) A master's degree in business with a major, concentration or specialization in the field; (b) demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes; and (c) demonstrate successful professional practice evidenced by significant consulting activity.

In lieu of successfully completing a minimum of fifteen (15) graduate credit hours in the discipline, a faculty member may satisfy one of the following criteria:

1. Hold a Juris Doctor (JD) and hold a business related master's degree with a specialization in the area of teaching responsibility.

2. Hold a Juris Doctor (JD) and hold professional certification and teach in the area of the certification.

3. Hold a Juris Doctor (JD) and have five (5) or more years of professional and management experience directly related to the area of teaching responsibility.

4. Hold an out of field doctorate,

(a) Possess professional certification in the area; (b) demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes; and (c) demonstrate scholarly productivity evidenced by publications in the discipline considered as expert work by external colleagues (refereed journals) or papers in the teaching discipline presented at a national meeting.

5. Hold an out of field doctorate,

(a) Possess professional certification in the area; (b) demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes; and (c) demonstrate

successful professional practice evidenced by substantial professional or management level practice.

6. Hold an out of field doctorate,

(a) Possess professional certification in the area; (b) demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes; and (c) demonstrate successful professional practice evidenced by significant involvement in professional organizations related to the teaching field.

7. Hold an out of field doctorate,

(a) Possess professional certification in the area; (b) demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes; and (c) demonstrate successful professional practice evidenced by significant consulting activity.

8. Hold an out of field doctorate,

(a) Have completed a special post-graduate educational program (AVBSP approved) especially designed to improve the faculty member's knowledge and teaching skills in the area of the assigned teaching responsibilities; (b) demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes; and (c) demonstrate scholarly productivity evidenced by publications in the discipline considered as expert work by external colleagues (refereed journals) or papers in the teaching discipline presented at a national meeting.

9. Hold an out of field doctorate,

(a) Have completed a special post-graduate educational program (ACBSP approved) especially designed to improve the faculty member's knowledge and teaching skills in the area of assigned teaching responsibilities; (b) demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes; and (c) demonstrate successful professional practice evidenced by substantial professional or management level practice.

10. Hold an out of field doctorate,

(a) Have completed a special post-graduate educational program (ACBSP approved) especially designed to improve the faculty member's knowledge and teaching skills in the area of the assigned teaching responsibilities; (b) demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes; and (c) demonstrate successful professional practice evidenced by significant involvement professional organizations related to the teaching field.

11. Hold an out of field doctorate,

(a) Have completed a special post-graduate education program (ACBSP approved) especially designed to improve the faculty member's knowledge and teaching skills in the area of the assigned teaching responsibilities; (b) demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes; and (c) demonstrate successful professional practice evidenced by significant consulting activity.

NOTE: The intent is that for faculty members with out of field doctorates to be academically qualified, they must demonstrate content knowledge, teaching effectiveness, and scholarly productivity or successful professional practice. The credentials committee will review those portfolios of faculty members who meet the general criteria in alternative ways or where the degree of meeting stated criteria is unclear. Credential review is at the request of an individual institution rather than the individual faculty member.

Accounting Unit

The term “accounting unit” refers to an identifiable part of an academic institution. The accounting unit is responsible for delivery of degree programs (baccalaureate, master’s, doctoral) with an emphasis in accounting. The accounting unit must have identifiable faculty members, and students. While the degree of autonomy will vary from institution to institution, the accounting unit will have major influence over accounting courses and curricula.

Action Plans

The term “action plans” refers to specific actions that respond to short- and longer-term strategic objectives. Action plans include details of resource commitments and time horizons for accomplishment. Action plan development represents the critical stage in planning when strategic objectives and goals are made specific so that effective, organization-wide understanding and deployment are possible. In the Criteria, deployment of action plans includes creating aligned measures for work units. Deployment might also require specialized training for some faculty and staff or recruitment of personnel. An example of a strategic objective for an education organization might be to achieve student performance in the top quartile of the state’s schools on a normalized test that is given annually. Action plans could entail determining in which subjects students have had the lowest scores, understanding skill deficiencies in those subjects, and developing curricula that enable students to master those skills. Deployment might include faculty training in instructional and assessment methods. Organizational-level analysis and review likely would emphasize student learning, budgetary performance, and student and stakeholder satisfaction.

Active Learning

The term “active learning” refers to interactive instructional techniques that engage students in such higher-order thinking tasks as analysis, synthesis, and evaluation. Students engaged in active learning might use resources beyond the faculty, such as libraries, Web sites, interviews, or focus groups, to obtain information. They may demonstrate their abilities to analyze, synthesize, and evaluate through projects, presentations, experiments, simulations, internships, practicum, independent study projects, peer teaching, role playing, or written documents. Students involved in active learning often organize their work, research information, discuss and explain ideas, observe demonstrations or phenomena, solve problems, and formulate questions of their own. Active learning is often combined with cooperative or collaborative learning in which students work interactively in teams that promote interdependence and individual accountability to accomplish a common goal. In addition, active learning may address multiple intelligences.

Alignment

The term “alignment” refers to consistency of plans, processes, information, resource decisions, actions, results, and analysis to support key organization-wide goals. Effective alignment requires a common understanding of purposes and goals. It also requires the use of complementary measures and information for planning, tracking, analysis, and improvement at

three levels: the organizational level/senior leader level; the key process level; and the program, school, class, or individual level.

Analysis

The term “analysis” refers to an examination of facts and data to provide a basis for effective decisions. Analysis often involves the determination of cause-effect relationships. Overall organizational analysis guides process management toward achieving key organizational results and toward attaining strategic objectives. Despite their importance, individual facts and data do not usually provide an effective basis for actions or setting priorities. Effective actions depend on an understanding of relationships, derived from analysis of facts and data.

Anecdotal

The term “anecdotal” refers to process information that lacks specific methods, measures, deployment mechanisms, and evaluation/improvement/learning factors. Anecdotal information frequently uses examples and describes individual activities rather than systematic processes. An anecdotal response to how senior leaders deploy performance expectations might describe a specific occasion when a senior leader visited all of the organization’s facilities. On the other hand, a systematic process might describe the communication methods used by all senior leaders to deliver performance expectations on a regular basis to all faculty and staff, the measures used to assess effectiveness of the methods, and the tools and techniques used to evaluate and improve the communication methods.

Approach

The term “approach” refers to the methods used by an organization to address the criteria requirements. Approach includes the appropriateness of the methods to the requirements and the effectiveness of their use.

Benchmarks

The term “benchmarks” refers to processes and results that represent best practices and performance for similar activities, inside or outside the education community. Organizations engage in benchmarking as an approach to understand the current dimensions of world-class performance and to achieve discontinuous (non-incremental) or breakthrough improvement. Benchmarks are one form of comparative data. Other comparative data organizations might use include appropriate data collected by a third party (frequently averages for other organizations), data on performance of comparable education organizations and competitors, and comparisons with similar organizations in the same geographic area.

Cycle Time

The term “cycle time” refers to the time required to fulfill commitments or to complete tasks. Time measurements play a major role in the criteria because of the great importance of responsiveness and of time performance to improving competitiveness. “Cycle time” refers to all aspects of time performance. Cycle time improvement might include time to respond to changing student and stakeholder needs, design time for new programs and processes, and other key measures of time.

Deployment

The term “deployment” refers to the extent to which an approach is applied in addressing the requirements of criteria. Deployment is evaluated on the basis of the breadth and depth of application of the approach to relevant work units throughout the organization.

Education Delivery

The term “education delivery” refers to the deployment of instructional approaches—modes of teaching and organizing activities and experiences so that effective learning takes place. Education delivery may include active learning, cooperative or collaborative learning, distance education, distributed learning, on-line tutorials, guided discussion lists, video streaming, teleconferencing, or self-paced learning.

Effective

The term “effective” refers to how well a process or a measure addresses its intended purpose. Determining effectiveness requires the evaluation of how well a need is met by the approach taken and its deployment or by the measure used.

Empowerment

The term “empowerment” refers to giving faculty and staff the authority and responsibility to make decisions and take actions. Empowerment results in decisions being made closest to students and stakeholders, where work-related knowledge and understanding reside. Empowerment is aimed at enabling faculty and staff to respond to students’ educational needs, to improve processes, and to improve student learning and organizational performance results. Empowered faculty and staff require information to make appropriate decisions; thus, an organizational requirement is to provide that information in a timely and useful way.

Ethical Behavior

The term “ethical behavior” refers to how an organization ensures that all its decisions, actions, and stakeholder interactions conform to the organization’s moral and professional principles. These principles are the foundation for the organization’s culture and values and define “right” and “wrong.” Senior leaders should act as role models for these principles of behavior. The principles apply to all individuals involved in the organization, from faculty and staff to members of the governing board, and need to be communicated and reinforced on a regular basis. Although there is no universal model for ethical behavior, senior leaders should ensure that the organization’s mission and vision are aligned with its ethical principles. Ethical behavior should be practiced with all students and stakeholders, faculty and staff, partners, suppliers, and the organization’s local community. While some organizations may view their ethical principles as boundary conditions restricting behavior, well-designed and clearly articulated ethical principles should empower people to make effective decisions with great confidence.

Ethics Course

The term “ethics course” refers to a separate course, for credit, within the accounting curriculum that a student is required to complete before an accounting degree can be awarded.

Ethics Integrated

The term “ethics integrated” refers to the topics associated with ethics and business ethics that are integrated into the subject matter of other courses within the accounting curriculums that are required to complete before an accounting degree can be awarded. The associated ethic topics that are integrated into the other courses should equate to approximately 30 coverage hours or more in total.

Formative Assessment

The term “formative assessment” refers to frequent or ongoing evaluation during courses, programs, or learning experiences that gives an early indication of what students are learning, as well as their strengths and weaknesses. Formative assessment is often used as a diagnostic tool for students and faculty, providing information with which to make real-time improvements in instructional methods, materials, activities, techniques, and approaches. Approaches to

formative assessment might include daily, weekly, or midterm projects, portfolios, journals, observations of the learning process and learning outcomes, discussion groups, performances, self-assessments, or examinations that occur during courses, when students and faculty can benefit from the information and improve.

Goals

The term “goals” refers to a future condition or performance level that one intends to attain. Goals can be both short term and longer term. Goals are ends that guide actions. Quantitative goals frequently referred to as “targets,” include a numerical point or range. Targets might be projections based on comparative and/or competitive data. The term “stretch goals” refers to desired major, discontinuous (non-incremental) or breakthrough improvements, usually in areas most critical to your organization’s future success. Goals can serve many purposes, including: clarifying strategic objectives and action plans to indicate how success will be measured, fostering teamwork by focusing on a common end, encouraging “out-of-the-box” thinking to achieve a stretch goal, and/or providing a basis for measuring and accelerating progress

Governance

The term “governance” refers to the system of management and controls exercised in the stewardship of your organization. It includes the responsibilities of your governing body, e.g., board of education, board of trustees/overseers, and the senior leaders of your organization; in some private education institutions, it may also include owners/shareholders. A combination of federal, state, and municipal regulations, charters, by-laws, and policies documents the rights and responsibilities of each of the parties and describes how your organization will be directed and controlled to ensure (1) accountability to stakeholders; (2) transparency of operations; and (3) fair treatment of all stakeholders. Governance processes may include approving strategic direction, creating and enforcing policy, monitoring and evaluating senior leaders’ performance, succession planning, financial auditing, establishing senior leaders’ compensation and benefits, and managing risk. Ensuring effective governance is important to stakeholders’ and the larger society’s trust and to organizational effectiveness.

High-Performance Work

The term “high-performance work” refers to work processes used to systematically pursue ever-higher levels of overall organizational and individual performance, including quality, productivity, innovation rate, and cycle time performance. High-performance work results in improved programs and services for students and stakeholders. Approaches to high-performance work vary in form, function, and incentive systems. High-performance work frequently includes cooperation among senior leaders, administrators, faculty, and staff, which may involve workforce bargaining units, cooperation among work units, often involving teams, self-directed responsibility/faculty and staff empowerment, faculty and staff input to planning, individual and organizational skill building and learning, learning from other organizations, flexibility in job design and work assignments, a flattened organizational structure, where decision making is decentralized and decisions are made closest to the students and stakeholders’ interests, and effective use of performance measures, including comparisons. Many high-performance work systems use monetary and non-monetary incentives based upon factors such as organizational performance, team and/or individual contributions, and skill building. Also, high-performance work processes usually seek to align the organization’s structure, work, jobs, faculty and staff development, and incentives.

Innovation

The term “innovation” refers to making meaningful change to improve programs, services, and processes and to create new value for students and stakeholders. Innovation involves the

adoption of an idea, process, technology, or product that is either new or new to its proposed application.

Successful organizational innovation is a multi-step process that involves development and knowledge sharing, a decision to implement, implementation, evaluation, and learning. Although innovation is often associated with technological innovation, it is applicable to all key organizational processes that would benefit from change, whether via breakthrough improvement or change in approach or outputs.

Integration

The term “integration” refers to the harmonization of plans, processes, information, resource decisions, actions, results, and analysis to support key organization-wide goals. Effective integration goes beyond alignment and is achieved when the individual components of a performance management system operate as a fully interconnected unit.

Knowledge Assets

The term “knowledge assets” refers to the accumulated intellectual resources of your organization. It is the knowledge possessed by your organization and its faculty and staff in the form of information, ideas, learning, understanding, memory, insights, cognitive and technical skills, and capabilities. Faculty and staff, curricula, software, databases, documents, guides, and policies and procedures are repositories of an organization’s knowledge assets. Knowledge assets are held not only by an organization, but reside within its students and stakeholders, suppliers, and partners as well. Knowledge assets are the “know how” that your organization has available to use, to invest, and to grow. Building and managing its knowledge assets are key components for the organization to create value for its students and stakeholders and to help sustain competitive advantage.

Leadership System

The term “leadership system” refers to how leadership is exercised, formally and informally, throughout the organization—the basis for and the way that key decisions are made, communicated, and carried out. It includes structures and mechanisms for decision making; selection and development of senior leaders, administrators, department heads, and faculty leaders; and reinforcement of values, directions, and performance expectations. An effective leadership system respects the capabilities and requirements of faculty and staff and other stakeholders, and it sets high expectations for performance and performance improvement. It builds loyalties and teamwork based on the organization’s values and the pursuit of shared goals. It encourages and supports initiative and appropriate risk taking, subordinates organization structure to purpose and function, and avoids chains of command that require long decision paths. An effective leadership system includes mechanisms for the leaders to conduct self-examination, receive feedback, and improve.

Learning

The term “learning” refers to new knowledge or skills acquired through evaluation, study, experience, and innovation. In addition to their focus on student learning, the criteria address two other kinds of learning: organizational and personal. Organizational learning is achieved through research and development; evaluation and improvement cycles; ideas and input from faculty, staff, students, and other stakeholders; best practice sharing; and benchmarking. Personal learning (pertaining to faculty and staff) is achieved through education, training, and developmental opportunities that continue individual growth. To be effective, these types of

learning should be embedded in the way an organization operates. In addition, they contribute to a competitive advantage for the organization and its faculty and staff.

Levels

The term “levels” refers to numerical information that places or positions an organization’s results and performance on a meaningful measurement scale. Performance levels permit evaluation relative to past performance, projections, goals, and appropriate comparisons.

Measures and Indicators

The term “measures and indicators” refers to numerical information that quantifies input, output, and performance dimensions of programs, offerings, processes, services, and the overall organization (outcomes). Measures and indicators might be simple (derived from one measurement) or composite. The criteria do not make a distinction between measures and indicators. However, some users of these terms prefer the term “indicator” (1) when the measurement relates to performance but is not a direct measure of such performance (e.g., the number of complaints is an indicator of dissatisfaction but not a direct measure of it) and (2) when the measurement is a predictor (“leading indicator”) of some more significant performance (e.g., a gain in student performance or satisfaction might be a leading indicator of student persistence).

Mission

The term “mission” refers to the overall function of an organization. The mission answers the question, “What is this organization attempting to accomplish?” The mission might define students, stakeholders, or markets served; distinctive competencies; or technologies used.

Partners

The term “partners” refers to other schools, employers and workplaces, social service organizations, private foundations, and parents, as appropriate, with which your organization has cooperative relationships for purposes of ensuring that effective learning occurs for students. Partners might include schools with which “feeder” relationships exist, into or out of your school. Partnerships with social service organizations might involve helping students make effective transitions. Private foundations might support targeted or comprehensive reform efforts through a partnership with the school.

Performance

The term “performance” refers to output results and their outcomes obtained from processes and services that permit evaluation and comparison relative to goals, standards, past results, and other organizations. Performance might be expressed in non-financial and financial terms. The criteria address four types of performance: (1) student- and stakeholder-related; (2) program and service; (3) budgetary, financial, and market; and (4) operational. “Student- and stakeholder-related performance” refers to performance relative to measures and indicators of student and stakeholder perceptions, reactions, and behaviors. Examples include admissions, retention, complaints, and survey results. Student- and stakeholder-related performance generally relates to the organization as a whole. “Program and service performance” refers to performance relative to measures and indicators of program and service characteristics important to students and stakeholders. Examples include the effectiveness of curriculum and instruction, assessment of student learning, participation in professional development opportunities, and student placement following program completion. “Budgetary, financial, and market performance” refers to performance relative to measures of cost containment, budget

utilization, and market share. Examples include instructional and general administration expenditures per student; income, expenses, reserves, endowments, and annual grants/awards; program expenditures as a percentage of budget; annual budget increases or decreases; resources redirected to education from other areas; scholarship growth; the percentage of budget for research; and the budget for public service. “Operational performance” refers to faculty and staff, organizational, and ethical performance relative to effectiveness, efficiency, and accountability measures and indicators.

Examples include cycle time, productivity, accreditation, faculty and staff turnover, faculty and staff cross-training rates, regulatory compliance, fiscal accountability, and community involvement. Operational performance might be measured at the organizational/senior leader level; the key process level; and the program, school, class, or individual level.

Performance Excellence

The term “performance excellence” refers to an integrated approach to organizational performance management that results in: (1) delivery of ever-improving value to students and stakeholders, contributing to improved education quality; (2) improvement of overall organizational effectiveness and capabilities; and (3) organizational and personal learning.

Performance Projections

The term “performance projections” refers to estimates of future performance. Projections may be inferred from past performance, may be based on the performance of comparable or competitive organizations that must be met or exceeded, may be predicted based on changes in a dynamic education market, or may be goals for future performance. Projections integrate estimates of your organization’s rate of improvement and change, and they may be used to indicate where breakthrough improvement or change is needed. Thus, performance projections serve as a key management planning tool.

Persistence

The term “persistence” refers to the continued attendance by students (from term-to-term, semester-to-semester, grade-to-grade, or class-to-class) toward the completion of an educational goal or training objective.

Process

The term “process” refers to linked activities with the purpose of producing a program or service for students and/or stakeholders within or outside the organization. Generally, processes involve combinations of people, machines, tools, techniques, and materials in a defined series of steps or actions. In some situations, processes might require adherence to a specific sequence of steps, with documentation (sometimes formal) of procedures and requirements, including well-defined measurement and control steps. In-service situations such as education, particularly when those served are directly involved in the service, process is used in a more general way, i.e., to spell out what must be done, possibly including a preferred or expected sequence. If a sequence is critical, the service needs to include information to help those served understand and follow the sequence. Such service processes also require guidance to the providers of those services on handling contingencies related to possible actions or behaviors of those served. In knowledge work such as teaching, strategic planning, research, development, and analysis, process does not necessarily imply formal sequences of steps. Rather, process implies general understandings regarding competent performance such as timing, options to be included, evaluation, and reporting. Sequences might arise as part of these understandings.

Productivity

The term “productivity” refers to measures of the efficiency of resource use. Although the term often is applied to single factors such as staffing, machines, materials, and capital, the productivity concept applies as well to the total resources used in meeting the organization’s objectives. The use of an aggregate measure of overall productivity allows a determination of whether the net effect of overall changes in a process—possibly involving resource tradeoffs—is beneficial.

Professionally Qualified To be considered professionally qualified a faculty member may:

1. be A.B.D., (i.e., has completed all course work required for a Ph.D. in accounting or D.B.A., passed the general exams, but has not completed a dissertation) with a major, minor or concentration in the area of assigned teaching responsibilities;
or
2. hold a Master’s degree in an accounting-related field and professional certification (e.g., C.P.A., C.M.A., etc.) appropriate to his or her assigned teaching responsibilities;
or
3. hold a Master’s degree in an accounting-related field; and have extensive and substantial documented successful teaching experience in the area of assigned teaching responsibilities; and demonstrate involvement in meaningful research and/or programs for the enhancement of pedagogical skills, or have five or more years of professional and management accounting experience in work directly related to his or her assigned teaching responsibilities;
or
4. have completed a special post-graduate training program (ACBSP approved) especially designed to improve the faculty member’s knowledge and teaching skills in the area of the assigned teaching responsibilities.

Minimum Qualifications. The minimum qualifications for a faculty member must include a Master’s degree in a field appropriate to the assigned teaching responsibilities. An institution may make an exception to this minimum requirement only in emergency cases or special situations where the faculty member has unique qualifications that meet a specialized need.

Purpose

The term “purpose” refers to the fundamental reason that an organization exists. The primary role of purpose is to inspire an organization and guide its setting of values. Purpose is generally broad and enduring. Two organizations providing different educational services could have similar purposes, and two organizations providing similar educational services could have different purposes.

Results

The term “results” refers to outputs and outcomes achieved by an organization in addressing the requirements of the criteria. Results are evaluated on the basis of current performance; performance relative to appropriate comparisons; the rate, breadth, and importance of performance improvements; and the relationship of results measures to key organizational performance requirements.

Scholarship

Scholarship is defined to include four types of intellectual activity. They are: (1) the scholarship of teaching; (2) the scholarship of discovery; (3) the scholarship of integration; and (4) the

scholarship of application. These four types of scholarship are to be equally recognized, accepted, and respected, and the overall performance of each faculty member is to be carefully accessed and held to a high standard of excellence. Each of these types of scholarship is discussed further below:

1. The scholarship of teaching can be the most rigorous scholarship of all. It starts with what the teacher knows--teachers must be widely read and intellectually engaged in their fields; but teaching becomes consequential only when knowledge can be conveyed and is understood by others. The scholarship of teaching has to do with understanding how students learn in different fields. To be a good teacher means not merely just knowing the field, but also understanding and using the most effective teaching methodologies available. This includes the development of new teaching materials, development and evaluation of new methods of instruction, and the development of techniques to evaluate the effectiveness of instruction. Each of these activities must be documented and assessed. Documentation could include publications dealing with pedagogy and/or teaching techniques, participation in workshops and seminars devoted to improving teaching skills, written evaluations of teaching materials, and the development of outcomes assessment tools.
2. The scholarship of discovery is the closest to what is meant by the term "basic research." Freedom of inquiry and freedom of scholarly investigation is an essential part of higher education. 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, institutions having research missions and graduate programs would be expected to have on-going research activities.
3. 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. Comprehensive articles and monographs, participating in curricular innovation, conducting interdisciplinary seminars and textbook writing are examples of the scholarship of integration.
4. 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. Note that this is not to be a catch-all category. 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. The engagement in applied research and/or development may take the form of contract research, consultation, technical assistance, policy analysis, or program evaluation--provided that these are really meaningful intellectual activities. This kind of scholarship requires creativity, and critical thought in analyzing real problems. These activities must be documented and should include an evaluation from those receiving these services.

For the purposes of this standard, professional activities are defined as (1) activities involving the use of accounting expertise in helping solve practical problems in either the private or public sectors, (e.g. accounting-related consultation, policy analysis, etc.), (2) activities in support of professional accounting organizations (e.g. attending and participating in professional meetings

and performing in leadership roles in professional accounting organizations), and (3) accounting-related service activities directly related to the academic preparation of the faculty member and consistent with the stated mission of the accounting unit. (Community and university service activities not directly related to accounting do not satisfy this standard.)

This category is designed to include the routine application of the faculty member's accounting expertise in helping solve problems in either the private or public sectors. These may include activities for which the faculty member is paid as well as volunteer services. The key words are "accounting-related." Community activities that are not accounting-related are not to be included. General community service such as coaching a little league soccer team or delivering meals to shut-ins will not be considered to be accounting-related. The determination of "accounting-related" depends upon the nature of the activity. For example, if a C.P.A. conducts a men's' bible class it is not accounting-related; however, if the C.P.A. conducts an annual audit of the church's financial affairs and prepares an opinion letter, it would be considered accounting-related. It also includes activities in support of professional accounting organizations. This might include serving as an officer of a professional accounting organization; it might include participation in an accounting association meeting as a program chairperson, paper presenter, or a discussant; or it could include participation in seminars, symposia, short courses, and/or workshops intended as professional development or enrichment activities.

Segment

The term "segment" refers to a part of an organization's overall base related to students, stakeholders, markets, programs, offerings, and services, or faculty and staff. Segments typically have common characteristics that can be logically grouped. In Results Items, the term refers to disaggregating results data in a way that allows for meaningful analysis of an organization's performance. It is up to each organization to determine the specific factors that it uses for segmentation. Understanding segments is critical to identifying the distinct needs and expectations of different student, stakeholder, market, faculty, and staff groups and to tailoring programs, offerings, and services to meet their needs and expectations. Student segmentation might reflect such factors as the educational service delivery (e.g., classroom or Web-based) or students' career interests, learning styles, living status (e.g., residential versus commuter), mobility, or special needs. Faculty and staff segmentation might be based on geography, skills, needs, work assignments, or job classifications.

Senior Leaders

The term "senior leaders" refers to those with the main responsibility for managing the overall organization. Senior leaders might include administrators, chair or department heads, and/or faculty leaders. In many organizations, senior leaders include the head of the organization and his or her direct reports.

Stakeholders

The term "stakeholders" refers to all groups that are or might be affected by an organization's actions and success. Examples of key stakeholders include parents, parent organizations, faculty, staff, governing boards, alumni, employers, other schools, funding entities, and local/professional communities. Although students are commonly thought of as stakeholders, for purposes of emphasis and clarity, the Criteria may refer to students and stakeholders.

Strategic Challenges

The term “strategic challenges” refers to those pressures that exert a decisive influence on an organization’s likelihood of future success. These challenges frequently are driven by an organization’s future competitive position relative to other providers of similar programs, services, or offerings. While not exclusively so, strategic challenges generally are externally driven. However, in responding to externally driven strategic challenges, an organization may face internal strategic challenges. External strategic challenges may relate to student, stakeholder, or market needs or expectations; changes in educational programs or offerings; technological changes; or budgetary, financial, societal, and other risks. Internal strategic challenges may relate to an organization’s capabilities or its faculty, staff, and other resources.

Strategic Objectives

The term “strategic objectives” refers to an organization’s articulated aims or responses to address major change and improvement, competitiveness issues, and/or education advantages. Strategic objectives generally are focused externally and relate to significant student, stakeholder, market, program, service, or technological opportunities and challenges (strategic challenges). Broadly stated, they are what an organization must achieve to remain or become competitive. Strategic objectives set an organization’s longer-term directions and guide resource allocations and redistribution.

Summative Assessment

The term “summative assessment” refers to longitudinal analysis of the learning and performance of students and alumni. Summative assessments tend to be formal and comprehensive, and they often cover global subject matter. Such assessments may be conducted at the conclusion of a course or program and could be compared to the results of pre-testing to determine gains and to clarify the causal connections between educational practices and student learning. They may be used for purposes of determining final grades, placement, and promotion, as well as for licensure or certification.

Systematic

The term “systematic” refers to approaches that are repeatable and use data and information so learning is possible. In other words, approaches are systematic if they build in the opportunity for evaluation, improvement, and sharing, thereby permitting a gain in maturity.

Trends

The term “trends” refers to numerical information that shows the direction and rate of change for an organization’s results. Trends provide a time sequence of organizational performance. A minimum of three data points generally is needed to begin to ascertain a trend. The time period for a trend is determined by the cycle time of the process being measured. Shorter cycle times demand more frequent measurement, while longer cycle times might require longer periods before meaningful trends can be determined. Examples of trends called for by the Criteria include student learning results; student, stakeholder, faculty, and staff satisfaction and dissatisfaction results; education design and delivery and student service performance; budgetary, financial, and market performance; and operational performance, such as cycle time, support process, supplier/partner, and safety performance.

Value

The term “value” refers to the perceived worth of a program, service, process, asset, or function relative to cost and possible alternatives. Organizations frequently use value considerations to determine the benefits of various options relative to their costs, such as the value of various educational offerings and service combinations to students or stakeholders. Organizations need

to understand what different student and stakeholder groups value and then deliver value to each group. This frequently requires balancing value for students and stakeholders, such as businesses, faculty, staff, and the community.

Value Creation

The term “value creation” refers to processes that produce benefit for students and stakeholders and for the organization. They are the processes most important to “running your organization”—those that involve the majority of faculty and staff and generate programs, services, and offerings, as well as positive organizational results for students and key stakeholders.

Values

The term “values” refers to the guiding principles and behaviors that embody how your organization and its people are expected to operate. Values reflect and reinforce the desired culture of an organization. Values support and guide the decision making of all faculty and staff, helping the organization to accomplish its mission and attain its vision in an appropriate manner.

Vision

The term “vision” refers to the desired future state of your organization. The vision describes where the organization is headed, what it intends to be, or how it wishes to be perceived in the future.

Work Systems

The term “work systems” refers to how your faculty and staff are organized into formal or informal units to accomplish your mission and your strategic objectives; how job responsibilities are managed; and your processes for compensation, faculty and staff performance management, recognition, communication, hiring, and succession planning. Organizations design work systems to align their components to enable and encourage all faculty and staff to contribute effectively and to the best of their ability.