

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

**Approved by the  
Baccalaureate/Graduate Degree Board of Commissioners  
November 16, 2007**

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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, *The Process For Obtaining Accreditation – Baccalaureate/Graduate Degree Schools and Programs*, available from the ACBSP office or on the Web site, <http://www.acbsp.org/index.php?mo=cms&op=ld&fid=82>

“ACBSP develops, promotes, and recognizes best practices that contribute to continuous improvement of business education and accredits qualified business programs.”

Mission Statement, Association of Collegiate Business Schools and Programs (ACBSP)

## **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. Following is an outline that may be used to create the overview. Or, the institution may contact the ACBSP office for a Word version that permits entering of information and return it as an electronic submission.

### **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
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**3. Review of All Academic Accounting Activities**

a. 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 periodic 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.

b. 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.

c. 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 1 Review of all Academic Activities in Accounting**

Column A: List all accounting or accounting-related programs (including those with designations in the degree or major title such as "accounting," "accounting information systems," or "taxation.")

Column B: Indicate with "yes" or "no" whether the program is administered in the accounting unit.

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 accounting accreditation process.

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

COLUMN A	COLUMN B	COLUMN C	COLUMN D
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

COMMENT:

\_\_\_\_\_

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\_\_\_\_\_

**4. Organizational Charts**

Place in an Appendix of the self-study a copy of:

- 1) the institution's organizational chart;
- 2) the business school or program's organizational chart showing clearly the organizational position of the accounting unit.

Identify here the Appendix number: \_\_\_\_\_

## 5. Conditions of Accreditation

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.

Changes:

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b. Statement of Mission—Institution. 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.

Statement of Mission:

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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.

Statement of Mission:

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d. Statement of Mission—Accounting Unit. Accounting units must have a mission consistent with that of ACBSP. 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 a statement as an opportunity for improvement.

Statement of Mission:

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e. Public Information. Five copies of the catalog or bulletin must be sent to ACBSP headquarters along with five copies of the completed self-study (one electronic version is acceptable). 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:

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## 6. Accounting Unit Organizational Profile

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

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 institution identify potential gaps in key information and focus on key performance requirements and organizational performance results.
- It is used by ACBSP in all stages of review, including the site visit, to understand your organization and what you consider important.
- It also may be used by itself for an initial self-assessment. If you identify topics for which conflicting, little, or no information is available, you can use these topics for goal-setting and action-planning.

Please submit your responses to both the Organizational Description and the Organization Challenges on documents included within the self-study as an Appendix or immediately following these pages.

Limit the response to the Organizational Profile to five pages.

### a. Accounting Unit Description

Describe your accounting unit'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 your 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, and use of contract employees, etc.
  - 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.*

### b. Accounting Unit Challenges

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

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

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

*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.*

## STANDARDS AND CRITERIA

### STANDARD #1. Leadership

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

#### CRITERIA

**Use the following criteria to document the extent to which the accounting unit meets the standard for Leadership. Attempt to answer all criteria. Justify or explain a plan to address criteria not currently being met.**

**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.**

- a. 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):

- b. Do your administrators and faculty create an environment that fosters and requires legal and ethical behavior?

Key things administrators and faculty do:

- c. 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?

If you answered "yes" to question c, what are the key performance measures regularly reviewed by your administrators and faculty?

- d. Does your accounting unit have processes in place for evaluating the performance of your administrators and faculty?
- e. Does your accounting unit address the impacts on society and on the accounting profession of your program offerings, services, and operations?
- f. Does your accounting unit ensure ethical business practices in all student and stakeholder transactions and interactions?
- g. Does your accounting unit have measures for monitoring ethical behavior throughout the accounting unit?

If you answered "no" to questions e, f, or g what are your sources for obtaining the needed information?

*Note: Many examples of tables are provided throughout the criteria to help organize data and information. These tables are examples that should be modified to fit the institution's needs.*

**Figure 1.1  
Example of a Table for Impact on Society**

If you answered "yes" to question e, complete a table similar to this:				
	Societal Requirements	Accounting Profession Req'ts	Key Compliance Process	Measures
Programs				
Services				
Operations				

**Figure 1.2  
Example of a Table for Ethical Behavior**

If you answered "yes" to questions f and g, please complete a table similar to this:			
Key Process for Measuring/Monitoring Ethical Behavior		Measures or Indicators	Frequency of Measure
Within your Accounting Unit			
With your Key Partners			
In your Governance Structure			

## 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.

### CRITERIA

Use the following to document the extent to which the accounting unit meets the standard for Strategic Planning. Attempt to answer all criteria. Justify or explain a plan to address criteria not currently being addressed.

- a. Do you use a formal process to set the strategic direction for your accounting unit?
- b. Do faculty and staff members participate or have a voice in this process?
- c. Have you established your accounting unit's key strategic objectives and the timetable for the current planning period?

**Figure 2.1**  
**Example of a Table for Strategic Direction**

If you answered "yes" to question a, please describe your process for setting strategic direction.		
If you answered "yes" to question c, please list your accounting unit's strategies and most important <b>goals</b> for the current period in a table similar to this:		
Key Strategic Objectives	Goals	Timetable

- d. Do you have action plans for this planning period?
- e. Do you have long-term action plans?
- f. Do you develop your key human resource plans as part of your accounting unit's short- and long-term strategic objectives and action plans?  
(Describe plan in Standard 5.)
- g. Have you established performance measures for tracking progress relative to your action plans?

- h. Have you communicated your objectives, action plans, and measurements to all faculty, staff, and stakeholders as appropriate?

**Figure 2.2  
Example of a Table for Action Plans**

If you answered "yes" to question d, list your current year action plans:
If you answered "yes" to question e, list your long-term action plans:

**Figure 2.3  
Example of a Table for Action Plan Measurement**

If you answered "yes" to question g, please list the measurements for the Action Plans described in response to questions d and e in a table similar to this:	
Short-Term Action Plans	Key Measures
Long-Term Action Plans	

### **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.**

#### **CRITERIA**

**Use the following to document the extent to which the accounting unit meets the standard for Student and Stakeholder Focus. Attempt to answer all criteria. Justify or explain a plan to address criteria not currently being addressed.**

- a. Have you determined or targeted the student segments your educational programs will address?
- b. Have you identified methods to listen and learn to determine student and stakeholder requirements and their importance to these groups' decisions related to enrollment?

If you answered "yes" to question b, briefly describe how you use relevant information from students and stakeholders.

- c. Do you periodically review listening and learning methods to keep them current with educational service needs and directions?
- d. Do you have a process to 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?

**Figure 3.1  
Example of a Table for Student and Stakeholder Groups**

If you answered "yes" to question d, list your key student and stakeholder groups identified 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	Key Requirement	Education Program Features

- e. Do you have a process to build relationships to attract and retain students and stakeholders, to enhance student performance, and to meet and exceed their expectations for learning?
- f. Do you have a process to seek information, pursue common purposes, and receive complaints from students and stakeholders? Specifically, is there a process for the professional accounting community?
- g. Do you have a system to determine student and key stakeholder satisfaction and dissatisfaction? Specifically, is there a process for the professional accounting community?

**Figure 3.2**  
**Example of a Table for Student and Stakeholder Satisfaction**

If you answered "yes" to question g, 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

- h. Do you regularly review your student and key stakeholder satisfaction and relationship efforts to ensure that they meet current needs and direction?

## **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 Selection and Use of Information and Data**

- a. Do you have an outcomes assessment program?

If you answered "yes" to question a, briefly describe.

- b. Do you encourage professional certification of your graduating students such as: certified public accountants (CPA), certified management accountant (CMA), certified financial manager (CFM), etc.)?
- c. Do you track graduates who obtain professional certifications as part of your student learning assessment plan?
- d. Does the program design involve the demonstration of such skills as analysis, comprehension, communication, and effective research?

- e. 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?
- f. What internal learning outcomes assessment information and data do you gather and analyze?
- g. What external learning outcomes assessment information and data do you gather and analyze?

**Figure 4.1**  
**Example of a Table for Student Learning Outcomes**

If you answered "yes" to questions f and g, list your internal and external data and information in a table similar to this:		
Student/Stakeholder Group	Internal Data and Information	External Data and Information

- h. Do you make needed information and data accessible to faculty, staff, and students?
- i. Do you have a process to keep your information and data availability mechanisms current with education service needs?
- j. Do you assess learning outcomes throughout the student's career, not just as an end process?
- k. How does evaluated student performance compare to intended learning outcomes?
- l. Do you have measures/indicators for tracking your accounting unit's overall performance?
- m. Do you have measure/indicators for tracking professional certifications of your graduating students? (CPA, CMA, CFM, etc.)

**4.2 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.

- a. How do you determine what information and data are important to compare?
- b. What criteria do you use in seeking comparative information and data from within the academic community?

- c. What criteria do you use in seeking comparative information and data from outside the academic community?
- d. Have you used comparative information and data to set targets and/or to encourage performance improvements?

**Figure 4.2**  
**Example of a Table for Comparative Information and Data**

If you answered "yes" to question d, list your targets/performance improvements in a table similar to this:		
Comparative Information and Data	Targets/Performance Improvements	Results

- e. How do you evaluate and improve the deployment of comparative information and data?
- f. How do you evaluate and improve the effectiveness of comparative information and data?

**4.3 Selection and Use of Information Results**

The accounting unit should report and explain the improvements it has made to its programs based on information obtained from its benchmarking and outcomes assessment programs.

- a. What are your current levels and trends (three to five years) in key measures and/or indicators? (illustrated by graphs, tables, or figures)
- b. What are your benchmark or comparison institution’s current levels and trends (three to five years) in key measures and/or indicators? (illustrated by graphs, tables, or figures)

*Note: Results reported might be based upon a variety of assessment methods and should include current and past comparisons as developed in Standard 4.2. 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.).*

#### 4.4 Continuous Process Improvement: Student Learning and Performance

- a. How do you evaluate your student learning and performance processes?
- b. How do you use the results of that evaluation to make changes or modifications to your student learning and performance processes?

**Figure 4.3**  
**Example of a Table for Evaluating Student Learning and Performance Processes**

To help answer questions a and b you can use a table similar to this:

Student Learning and Performance Processes	Evaluation Method	Changes or Modifications

## **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.**

### **CRITERIA**

**Use the following to document the extent to which the accounting unit meets the standard for Faculty and Staff Focus. Attempt to answer all criteria. Justify or explain a plan to address criteria not currently being addressed.**

#### **5.1 Human Resource Planning**

- a. Do you have a human resource plan?

If you answered "yes" to question a, describe the process you used to develop your human resource plan.
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- b. How do you deploy your human resource plan?
- c. How do you develop your faculty and staff?
- d. What process do you use to promote your faculty and staff?
- e. How do you determine the best makeup of the faculty, including academic credentials and business experience?
- f. How will faculty makeup facilitate appropriate emphases on accounting theory and practice?
- g. How do you improve your human resources planning process?

#### **5.2 Employment**

**5.2.1** Employee qualifications and credentials are a critical foundation for a successful accounting unit. To that end your employment process should show clear evidence how the makeup of the full-time and part-time faculty (in terms of inputs) matches program objectives. To do so, show how the makeup of the faculty and the faculty processes provide for appropriate emphases on accounting theories and practice.

- a. How does the makeup of your faculty and faculty processes provide for depth and breadth of knowledge?
- b. How does the makeup of your faculty and the faculty processes provide for creativity, a critical eye, and intellectual curiosity toward accounting?
- c. How does the makeup of your faculty and the faculty processes provide for intellectual leadership?

**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 are taught by doctoral or professionally qualified faculty (see glossary of terms for doctoral or professionally qualified).
- At least 40 percent of the undergraduate credit hours in accounting and 70 percent of the graduate credit hours in accounting are taught by doctoral faculty.
- In degree programs with an aim of preparing graduates for careers as professionally qualified accountants (CPA, CMA, etc.), at least 70 percent of the undergraduate or graduate accounting hours are taught by faculty with the relevant professional certification.

- 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 rational for these requirements and provide detailed records of performance evaluation as it relates to program objectives.*

- How do you determine and justify what the appropriate percent of doctoral or professionally qualified faculty is appropriate for your accounting unit to meet your mission?
- What percent of your undergraduate credit hours in accounting is taught by doctoral or professionally qualified faculty?
- What percent of your graduate credit hours in accounting is taught by doctoral qualified faculty?
- 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?
- 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?

**Figure 5.1  
Example of a Table for Faculty Qualifications**

<u>Faculty Member</u>	<u>Initial App'tment</u>	<u>Highest Degree</u>		<u>Assigned Teaching Area</u>	<u>Professional Certification</u>	<u>Type of Quali- fication</u>	<u>Tenure</u>
		<u>Type</u>	<u>Acc'nting Area</u>				
<b>Blue, B</b>	<b>1997</b>	MAcc	General	General	CPA	Prof	Yes
<b>Cane, S</b>	<b>2002</b>	PhD	Financial	General	CPA, CMA	Doct	No
<b>High, S</b>	<b>1986</b>	PhD	General	General	CPA	Doct	Yes
<b>Inke, P</b>	<b>2000</b>	JD	Taxation	Taxation		Doct	Yes
<b>Knick, K</b>	<b>1980</b>	MSAc	Cost	Cost	CMA	Prof	Yes
<b>Rest, S</b>	<b>1993</b>	PhD	ActInfSys	ActInfSys	CPA	Doct	Yes

f. What is your faculty credit hour production or equivalent?

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

Faculty Members	Total Student Credit Hours (or equivalent) in Accounting Program											
	Fall Semester		Spring Semester		Qualification Level Undergraduate			Qualification Level Graduate			Professional Certification	
	UG	Grad	UG	Grad	Doct.	Prof.	Other	Doct.	Prof.	Other	UG	Grad
FULL-TIME												
Brown, K	490		300			790					790	
Fritz, R	207		183	84	390			84				
Link, Y <sup>(1)</sup>	267	66	246	87	513			153			513	153
True, D	213		381		81	513					594	
Worhall E	378		258				636				636	
Zilche, K	300	99	336	75	636			99	75		636	174
PART-TIME												
Baker, C <sup>(2)</sup>	48		69				117				117	
Thomas, T	141		120	81		261			81		261	81
TOTALS	2044	165	1893	327	1620	1564	753	336	156	0	3547	408

*Note: Dr. Link also taught a statistics course for the Math Department, but since this is a service course for non-accounting majors it is not considered a part of the accounting program and therefore not included in this table.*

*Note: Ms. Baker is a full-time Assistant Professor of Computer Science in the Math Department, but she teaches one microcomputer applications course per semester in accounting (an accounting coded course); therefore, she is only part-time and included in accounting.*

f. What is your faculty coverage summary or equivalent?

**Figure 5.3**  
**Example of a Table for Faculty Coverage Summary**

	Under-grad Level	Graduate Level
During the Self-Study Year:		
Total Student Credit Hours in Accounting Program Taught by Faculty Members in the Accounting Unit	3,937	492
Total Credit Hours Taught by Doctoral and Professionally Qualified Faculty Members	3,184	492
Percent of Total Credit Hours Taught by Doctoral and Professionally Qualified Faculty Members	80.9	100
Total Credit Hours Taught by Doctoral Qualified Faculty Members	1,620	336
Percent of Total Credit Hours Taught by Doctoral Qualified Faculty Members	41.1	68.3
Total Credit Hours Taught by Accounting Professionally Certified Faculty Members	3,547	408
Percent of Total Credit Hours Taught by Accounting Professionally Certified Faculty Members	90.0	82.9

*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 over two years old) for all accounting faculty should be provided and included as an appendix in the self-study report.*

*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 which 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 Faculty Deployment**

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.

- a. Do you have at least one full-time doctoral or professionally qualified faculty member for each accounting major or concentration?
- b. 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?

*Note: Prepare a listing of all accounting majors at each location the program is offered (include concentrations also) and show the name of one full-time doctoral 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.*

**Figure 5.4  
Example of a Table for Deployment of Faculty by Program**

Faculty Member	DEPLOYMENT OF FACULTY BY PROGRAM									
	Number of Classes/Sections Taught in the Accounting Program									
	Fall Semester				Spring Semester				FTE	
	Undergraduate		Graduate		Undergraduate		Graduate		Undergraduate	Graduate
FULL-TIME	Day	Eve.	Day	Eve.	Day	Eve.	Day	Eve.		
Brown, K	3	1			4				1	
Fritz, R	3				2			1	.625	.125
Link, Y	3			1	1	1		2	.625	.375
PART-TIME										
Baker, C		1			1				.25	
Thomas, T	1	1			1	1		1	.50	.125
TOTAL									3.00	.625

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 Faculty Size and Load**

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.*

- g. What fact-based information, such as benchmarking (comparison to best practices), are used to evaluate your performance to others?
- h. What comparison (comparison with other high-quality institutions), or historically appropriate faculty size and load criteria are used to evaluate your performance to others?

Note: Demonstrate how faculty size and load contribute to successfully achieving these nine functions by presenting a table or chart (or similar example) indicating faculty load. This table can be similar to the one shown in Figure 5.5, for both full-time and part-time faculty for the self-study year.

- i. What process do you use to evaluate and improve the mix of the nine functions?

**Figure 5.5**  
**Example of a Table for Faculty Load**

FACULTY LOAD; FULL-TIME FACULTY MEMBERS

Full-Time Faculty Members	Semester (Quarter) Hours Taught/Academic Year	Number of Preps./Year	Number of Advisees	Scholarly Activity	Professional Activities	Number of Committees	Community Service	Administrative Duties	Prof'l Account'g Interaction	Special Projects	Travel to Off-Campus Locations	Number Theses Supervised
Baker, C	24	4	27	Yes	No	2	Yes	No	Yes	Yes	No	0
Thomas	18	3	43	No	Yes	3	Yes	MBA Dir.	Yes	No	No	0

## 5.5 Faculty Evaluation

Each accounting unit must have a formal system of faculty evaluation for use in personnel decisions, such as the awarding of tenure and/or promotion, as well as retention. This system must also provide processes for continuous improvement of instruction through formative evaluations.

This standard requires justification of personnel decisions based on the mission of the accounting unit. The actual system of annual evaluation is within the jurisdiction of the individual accounting unit. The system of evaluation must provide for some measurement of instructional performance and should consider related areas as appropriate but not limited to these:

- a. How do you monitor/evaluate your faculty members' teaching, student advising, and counseling process?
- b. How do you monitor/evaluate your faculty members' scholarly and professional activities (see glossary of terms for scholarly activities)?
- c. How do you monitor/evaluate your faculty members' research and publication activities?
- d. How do you monitor/evaluate your faculty members' service activities?
- e. How do you monitor/evaluate your faculty members' administrative activities?
- f. How do you monitor/evaluate your faculty members' relations with the professional accounting community?
- g. How do you monitor/evaluate your faculty members' development activities?
- h. How do you monitor/evaluate your faculty members' consulting activities?
- i. How do you monitor/evaluate your faculty members' additional contributions to the accounting unit?
- j. How do your faculty members and staff promote a student focus?
- k. How do faculty members' responsibilities ensure effective communication and cooperation across functions or units that need to work together to meet student and accounting unit educational requirements?
- l. How do you ensure work and jobs are designed, organized, and managed to provide opportunities for individual initiative and self-directed responsibility in designing, managing, and improving accounting unit processes?
- m. How do you ensure work and jobs are designed, organized, and managed to promote flexibility, cooperation, rapid response, and learning in addressing current and changing student, stakeholder and operational requirements?

- n. How do you ensure work and jobs are designed, organized, and managed to promote knowledge and skill sharing across work functions, units, and locations?
- o. How do your compensation and recognition approaches for individuals and groups, including faculty members and staff, reinforce the overall work system performance and learning objectives?
- p. How do you improve your evaluation system?

## **5.6 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?

## **5.7 Faculty Operational Procedures, Policies and Practices**

Each institution (accounting unit) must have a written system of procedures, policies, and practices for the management and development of faculty members. Written information must be available to faculty members.

- a. Do your procedures, policies, and practices address the following bulleted items?

b. If you do not address bulleted items, please explain why not?

- Faculty development, including eligibility criteria
- Tenure and promotion policies
- Evaluation procedures and criteria
- Workload policies
- Service policies
- Professional expectations
- Scholarly expectations
- Termination policies

c. How do you improve your procedures, policies, and practices?

### **5.8 Scholarly and Professional Activities**

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 accounting unit must demonstrate a reasonable balance of scholarly and professional activities by the faculty as a whole consistent with the stated accounting unit mission.

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 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 faculty members 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 accounting expertise in helping solve practical accounting problems in either the private or public sectors (e.g., accounting related consultation, policy analysis, etc.)
- activities in support of professional accounting organizations (e.g., attending and participating in professional accounting meetings and performing in leadership roles in professional accounting organizations)
- professionally related service activities directly related to accounting 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 for volunteer services. The key word is "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 CPA conducts a men's bible class, it is not accounting-related; however, if the CPA conducts an annual audit of the church's financial affairs and prepares an opinion letter, it would be considered accounting related.

Accounting related also includes activities in support of professional organizations. This might include serving as an officer of an accounting professional 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 for accountants.

Accounting related activities in student organizations would fulfill this requirement. Examples include serving as a faculty advisor to an honorary society chapter, or Institute of Management Accountants student chapter, or participation in a Students In Free Enterprise (SIFE) project focused on accounting.

- a. In what types of scholarly research are your faculty members involved?
- b. In which publications are your faculty members being published?
- c. In what accounting professional activities are your faculty members involved ?
- d. How do you improve the balance and degree of faculty involvement in scholarly and professional activities that support the fulfillment of the accounting unit's mission?

Summarize each faculty member's scholarly and professional accounting activities for the last five years in a table similar to Figure 5.6. 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(s) 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 or Certified Management Accounting examination).

**Figure 5.6  
Scholarly and Professional Activities**

Faculty Member	Highest Degree Earned	Professional Certification	Scholarly Activities				Professional Activities				Other
			Papers Presented	Published Articles/ Manuscripts/ Books	Unpublished Articles/ Manuscripts/ Books	Consulting	Professional Related Service	Professional Conferences/ Workshops	Professional Meetings	Professional Memberships	
Smith, Mary	Ph.D.				B = 1	D = 1	C = 2				
Most Recent Year		CPA	B = 2 C = 1 D = 1	A = 1 B = 2 D = 1				3	2	3	
Year 2			A = 2	A = 1 C = 1	B = 2 C = 1	2	C = 1 D = 1	1	2	3	
etc.											

**Codes to Use for Scholarly Activities**

- A = Scholarship of Teaching
- B = Scholarship of Discovery
- C = Scholarship of Integration
- D = Scholarship of Application

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.

## **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.**

### **CRITERIA**

**Use the following to document the extent to which the accounting unit meets the standard for Educational and Business Process Management. Attempt to answer all criteria. Justify or explain a plan to address criteria not currently being addressed.**

#### **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

- How do you develop the design and introduction of educational programs and offerings?
- How do you make curricular changes related to the accounting unit's mission statement and strategic plan?
- How do you incorporate student and stakeholder input?
- What is the accounting unit doing to meet the prescriptive requirements for professional certification?

**Figure 6.1**  
**Example of a Table for Educational Design**

You could develop a table similar to this:			
Programs	Curricular Changes	Student/Stakeholder Input	Measures
B.A. in Acctg	Added a class Acc303 International Acctg	Input from the Acctg Advisory Committee	Capstone class international case project
M.S. in Acctg	Redesigned capstone to include technical presentations	Input from alumni survey	Capstone class presentation

### 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?

**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			
B.A. in Acctg	Five years	Class room	48
M.S. in Acctg			

- d. Do you have self-paced models?
- e. How are credits earned?
- f. Do you confer nontraditional accounting degrees? Nontraditional may indicate delivery or content/aim.
- g. How do nontraditional degrees support and/or relate to the accounting unit's mission and objectives?

### **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**

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/s
  - or
  - 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.*

*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, including the topical areas represented by the Common Professional Component. The table summarizes the total number of hours devoted to each topical area by course as calculated in each abbreviated course syllabus.

**SUGGESTED FORMAT**

**Figure 6.3**  
**Abbreviated Course Syllabus**

Course #: \_\_\_\_\_ Course Title: \_\_\_\_\_

List All Faculty Who Taught This Course During the Self-Study Year:

- |          |            |
|----------|------------|
| 1. _____ | 4. _____   |
| 2. _____ | 5. _____   |
| 3. _____ | Etc. _____ |

List All Textbooks and Required Supplementary and Readings Used:

_____	_____
(Author)	(Title)
_____	
(Publisher)	

Provide a Brief Course Description (Relate course description to ACPC topics where appropriate):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

List the Course Outline (Topics/Chapters) and Class Sessions (see example in Figure 8).

Summarize the ACPC Coverage in Terms of Coverage Hours (see example in Figure 8).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## SUGGESTED FORMAT

### Figure 6.4 Example of Completed Abbreviated Course Syllabus

Course Number: Accounting 1011

Course Name: Financial Accounting

Instructors: Brown, Smith and True

Required Text: McCarthy, Perreault: Accounting, Irwin

Course Description: Examination of accounting concepts and principles, oriented toward the users of financial statements including investors, managers, creditors, and others. Attention given also to current practice in accounting for major asset and liability classifications, ethical considerations and international practices.

<u>Topic Outline:</u>	<u>Coverage Hours/Minutes (or % of a 3-Hour Course)</u>
I. Introductory Overview	
A. Accounting	
B. Approaches	
C. Classification	
II. Perceptions and concepts	
A. The unit of experience	
B. Information systems	
C. Units of activity	
III. Constraints	
A. Accounting equation	
B. Global	5
C. Double entry	
D. Legal	2

**Figure 6.4 (Continued)**

IV. Income Statement	
A. Finance	
B. Global	5
C. Ethics	4
D. Business Communications	5
V. Balance Sheet	
A. Accounting	
B. Information Systems	2
VI. Equity	
A. Management	5
	<hr/>
Total Sessions (Coverage Hours)	28

<u>Summary of ACPC Topics Covered in this Course:</u>	<u>Coverage Hours/Minutes (or % of a 3-Hour Course*)</u>
Business Communications	5
Legal Environment of Business	2
Business Ethics	4
Global Dimension of Business	10
Management	5
Information Systems	<u>2</u>
Total (estimate of coverage hours)	28

---

\* Note: ACPC topics covered in business core courses are not mutually exclusive. The ACPC coverage hours shown in this summary add to more than 45 because certain topical areas of the ACPC are covered along with the primary subject of marketing. For example, a lecture on international marketing could include coverage hours under ACPC headings of both "Marketing" and "Global Dimension of Business."

**SUGGESTED FORMAT**

**Figure 6.5  
Summary of Accounting Common Professional Component (ACPC)  
Compliance**

CORE COURSE S	Hour Class Sessions by ACPC Topic											
	a1 MKT	a2 FIN	a3 MGT	a4 Bus Com	b1 LA W	b2 EC O	b3 GL O	or c2 ET H	d1 INF O SYS	d2 QUA STA T	e1 R & A	a5 Acc
ACC 1011			5	5	2		10	4	2			45
Math 1203		6								45		
Acct 2243	8	2	15	20	1		2	10				45
BUAD2153									45	2		
BUAD 2203									5	45		
ECON 2333					3	45	4	3	2		10	
ECON 2433	2	1	9	9	2	45	4	1		1	1	
MGMT 3013		1	45	9	4	1	4	4	3	1	2	
MGMT 3113	3	2	8	8	1	1	2	2	45	5		
BAUD 3233					45			6				
MKTG 3723	45	5	4	20	1	2	2	1	2			
FINC 3733		40			2	10		1	7			
MGMT 4853	3	3	10		3	2	4	3	9	5	45	
TOTALS	61	60	131	71	64	106	32	35	120	104	58	90

Note: In general, classes should not show total ACPC coverage hours of more than 150 percent of the course's total coverage hours. Exceptions to this guideline would include an interdisciplinary capstone course. The substance of this requirement also applies to schools measuring coverage by percentage of a 3-hour course (30 hours for a 45 hour class).

### 6.1.4 Major Considerations in Undergraduate Accounting Programs

At least 20 percent of the curriculum beyond the accounting 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, and

**Figure 6.6**  
**Example of a Table for Students' Major**

<b>Fin Acc 310</b>	<b>3</b>		
<b>Acc Auditing 400</b>	<b>3</b>		
<b>Fin Acc 420</b>	<b>3</b>		
<b>Tax 360</b>	<b>3</b>		
<b>Fin 480</b>	<b>3</b>		
<b>Acc Res 430</b>	<b>3</b>		
<b>Acc IS 530</b>	<b>4</b>		
<b>Fin Acc 460</b>	<b>3</b>		
<b>Acc Aud 480</b>	<b>3</b>		
	<b>28 CH</b>	<b>120 CH</b>	<b>23%</b>

### 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 thirty semester credit hours or forty-five 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 thirty semester credit hours (forty-five 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 Education (Design and Delivery) Evaluation

The school and/or program must provide evidence that ongoing educational programs and offerings meet design requirements. These observations, measures, and/or indicators might include: 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?

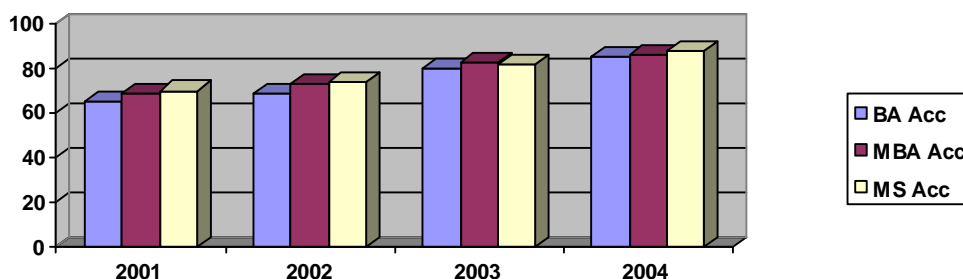
**Figure 6.7**  
**Example of a Table for Education Evaluation**

You could develop a table similar to this:			
	Student Evaluation of Course/Instructor	Dropout Rates	Observations by School and/or Program Leaders
Programs			
B.A. in Accounting			
M.S. in Accounting			

- 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. How are improvements in programs or offerings shared across the organization?
- g. How do you evaluate educational programs and offerings using the following as appropriate:
- information from students and/or families
  - benchmarking best practices in education and other fields
  - use of assessment results
  - peer evaluation
  - research on learning, assessment, and faculty presentation
  - information from employers and governing bodies
  - use of technology
- h. 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?
- i. Do you have tables and/or figures on student learning, student and stakeholder satisfaction, or operational effectiveness (measures of timeliness or productivity related to Education Design and Delivery)?
- j. These results might focus on student learning, student and stakeholder satisfaction, or operational effectiveness (measures of timeliness or productivity related to Education Design and Delivery).

**Figure 6.8**  
**Example of a Figure for Student Learning**



- k. How do you improve the process of "observations, measures, and/or indicators used to evaluate and improve programs and offerings and who uses them."

## **6.2 Management of Educational Support Service Processes and Business Operation Processes**

### **6.2.1 Education Support Processes**

Describe how the accounting unit's education support processes (counseling, advising, placement, tutorial, computer facilities, equipment, classrooms, office

space, and library materials) are designed, managed, and improved. Include all locations and the Internet:

- a. How do you set key requirements taking into account the needs of students, stakeholders, faculty, and staff?
- b. What are your key education support processes and their principal requirements and measures, such as usage rates, success rates, and student and stakeholder feedback?

**Figure 6.9**  
**Example of a Table for Education Support Processes**

You could develop a table similar to this:			
	Usage Rates	Success Rates	Student and Stakeholder Feedback
Counseling			
Advising			
Placement			
Library			
Computer Facilities			
Office Space			

- c. How do you ensure that education support processes are performing effectively?
- d. How do you evaluate and improve your support processes?
- e. How do you use the following types of information to evaluate your support processes:
  - 1) Feedback from students, stakeholders, faculty, and staff?
  - 2) Benchmarking?
  - 3) Peer evaluations?
  - 4) Data from observations and measurements?

**6.2.2 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) Benchmarking?
  - 3) Peer evaluations?
  - 4) Data from observations and measurements?

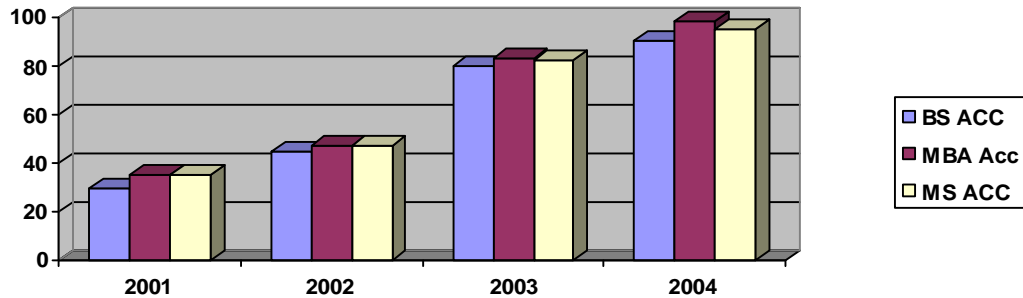
**Figure 6.10**  
**Example of a Table for Business Operation Processes**

You could develop a table similar to this:			
	Feedback from Faculty	Benchmarking	Data from Observations and Measurements
Marketing			
Financial Resources			
Public Relations			
Information Services			

### **6.2.3 Results of Educational Support Service Processes and Business Operation Processes**

Summarize results for Management of Educational Support Service Processes and Business Operation Processes not presented in other parts of the report. Results should reflect key process performance measures, including those that influence student and stakeholder satisfaction. Measures of productivity and operational effectiveness in all key student services and support areas are appropriate for inclusion, as are improvements in admission standards; improvements in safety; effectiveness of research, outreach, and services; innovations; increased use of Web-based technologies; utilization of facilities; improved performance of administrative and other support functions; redirection of resources from other areas to education; and indicators of strategic goal achievement.

**Figure 6.11**  
**Example of a Figure for Increased Use of Web-Based Technologies**



### 6.3 Enrollment Management

#### 6.3.1 Admissions Policies and Procedures

Describe the undergraduate policies and procedures for admission to programs in the accounting unit in the following areas:

- a. What are the policies and procedures for admission of first-year students (freshmen)?
- b. What are the policies and procedures for admission of transfer of students from within the institution to the undergraduate accounting programs?

#### 6.3.2 Articulation Process

For the purpose of defining roles, relationships, and procedures, describe which promote the interest of transfer students.

- a. Is the institution internally consistent in its handling of articulation and transfer issues, or do different divisions have different policies and procedures?
- b. What articulation and/or course transfer arrangements do you have?

**Figure 6.12**  
**Example of a Table for Articulation**

You could develop a table similar to this:			
	University U	Great College	Internal
Agreement in Place			
Accounting Unit Process			
Institution Process			

- c. Is there ongoing communication between the administration and faculty of the accounting unit and representatives of two-year institutions from which the accounting unit regularly receives transferring students?
- d. Who are the principal institutions from/to which the institution receives/sends transfer students?
- e. What are the policies and procedures pertaining to the admission to programs in the accounting unit for transfer students from outside institutions to the accounting programs?
- f. What are the policies for acceptance of transfer of credit from other institutions and the method of validating the credits for both undergraduate and graduate programs?
- g. What mechanisms are in place to avoid requiring students to unnecessarily duplicate course work, and the student advisement process which counsels students as to the transferability of course work?

### **6.3.3 Graduate Program Articulation Admissions Policy**

A graduate program must have an articulated admissions policy that accepts students who can reasonably be expected to succeed in a graduate accounting program.

- a. What are the admission policies of the accounting unit for each of the graduate level programs?
- b. What are the page numbers in the student catalog that describe the admission policy for graduate programs in accounting?
- c. Does actual admission to the accounting unit conform to the approved admission policies?
- d. Identify each type of student classification given to graduate students in the accounting unit (i.e., unclassified, post-baccalaureate, non-degree, provisional, conditional, probationary, etc.) and describe how these are administered. (Also give the student catalog page number as a reference.)
- e. Is there any difference between the day and evening graduate program in accounting in terms of admission and classification? If yes, explain.
- f. Do admission requirements allow entry to students who can reasonably be expected to succeed in graduate accounting studies? Please explain and give reasons for this conclusion.

### 6.3.4 Academic Policies for Probation, Suspension, and Readmitting

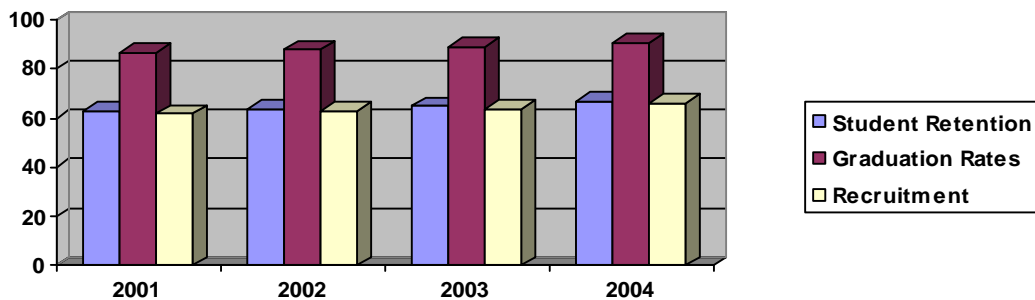
Describe the academic policies used by the accounting unit for placing students on probation, for suspending students, and for readmitting students who were suspended.

- a. What is the total number of students in the accounting unit, full-time distinguished from part-time, who were subject to academic sanctions during the self-study year?
- b. What policies and procedures do you have in place addressing recruiting students?
- c. What policies and procedures do you have in place addressing admitting students?
- d. What policies and procedures do you have in place addressing retaining students?

### 6.4 Results

Summarize results for Enrollment Management not reported elsewhere in the report. You might include measures/indicators that reflect effectiveness in areas such as student retention, graduation rates, recruitment, and relationships with suppliers of students.

**Figure 6.13**  
**Example of a Figure for Enrollment Management**



### 6.5 Improvement

How do you improve the Enrollment Management Processes? How are improvements shared across the organization?

## **Appendix A: Faculty Credentials Committee**

For an out-of-field doctorate (i.e., an earned doctorate conferred in an academic discipline other than accounting), the accounting unit must provide the Evaluation Team with a "portfolio" on the qualifications of the out-of-field doctorate, or provide a letter from the ACBSP Faculty Credentials Committee supporting the level of qualification. A portfolio consists of:

1. Current Vitae (see format in Appendix A).
2. Transcripts of all graduate work. Graduate courses that relate to the accounting area(s) in which the faculty member is teaching should be highlighted and separately identified. The listing of these courses should be presented in a manner that the reader can evaluate the content of the course (e.g. course description).
3. A descriptive statement of the teaching experience of the faculty member including an analysis of the quality of teaching that is performed (e.g., peer evaluations, student evaluations, etc.).
4. A descriptive statement of the professional accounting experience a faculty member has performed as it relates to the enhancement of teaching in the area(s) taught within the accounting unit.
5. A descriptive statement of the accounting consulting experience a faculty member has performed as it relates to the enhancement of teaching in the area(s) taught within the accounting unit.
6. Scholarly and professional activities in which a faculty member has been involved as listed on the current vitae and recorded in Figure 6, located in 5.9, Scholarly and Professional Activities on page 34. A succinct, descriptive narrative statement should be developed for each of the four categories of Scholarly and Professional Activities and included in the statements should be a reference to the codes used in Figure 6, located in 5.9, Scholarly and Professional Activities. In other words, Figure 6 summarizes the activities of each faculty member and the descriptive statements should be included in each faculty member's vita describing the activities in more detail (e.g. title of paper presented and where or who the consulting was for and what was the assignment).

There should be one portfolio submitted for each faculty member being reviewed. In compiling the portfolio, substance in the narrative is more important than length. All materials submitted in the portfolio will be kept by the Credentials Committee and not returned to the institution or individual.

*Please submit three hard copies if not submitted electronically.*

## Appendix B: Quantitative Scoring Bands

The following process table provides the user with information about the qualitative scoring bands that peer review evaluators and members of the Board of Commissioners use to determine the approximate degree to which business units meet the ACBSP accreditation Standards and Criteria for Educational Performance Excellence.

**Table 1 Qualitative Process Scoring Band**

Qualitative Score	Approach	Deployment	Learning	Integration
Best in Class	An <u>effective, systematic approach</u> , fully responsive to the overall requirements of the criteria, is evident.	The approach is <u>fully deployed without significant weaknesses or gaps</u> in any areas or work units.	<u>Fact-based, systematic evaluation and improvement and organizational learning</u> are key organization-wide tools; <u>refinement and innovation, backed by analysis and sharing</u> , are evident throughout the organization.	The approach is <u>well integrated</u> with organizational needs identified in response to the other criteria.
Very Good to Excellent	An <u>effective, systematic approach</u> , responsive to the <u>overall requirements</u> of the criteria, is evident.	The approach is <u>well deployed</u> , with no significant gaps.	<u>Fact-based, systematic evaluation and improvement and organizational learning</u> are key management tools; there is clear evidence of <u>refinement and innovation</u> as a result of organizational-level analysis and sharing.	The approach is <u>integrated</u> with organizational needs identified in response to the other criteria.
Very Good	An <u>effective, systematic approach</u> , responsive to the <u>overall requirements</u> of the criteria, is evident.	The approach is <u>well deployed</u> , although deployment <u>may vary</u> in some areas or work units.	A <u>fact-based, systematic evaluation and improvement process</u> and some organizational learning are in place for improving the efficiency and effectiveness of key processes.	The approach is <u>aligned with organizational needs</u> identified in response to the other criteria Categories.
Good	An <u>effective, systematic approach</u> , responsive to the <u>basic requirements</u> of the criteria, is evident.	The approach is <u>deployed</u> , although <u>some areas</u> or work units are in <u>early stages</u> of deployment.	The <u>beginning</u> of a <u>systematic approach</u> to evaluation and improvement of key processes is evident.	The approach is in <u>early stages of alignment</u> with <u>basic organizational needs</u> identified in response to the other criteria Categories.
Improvements Needed	The <u>beginning</u> of a systematic approach to the <u>basic requirements</u> of the criteria is evident.	The approach is in the <u>early stages of deployment</u> in most areas or work units, inhibiting progress in achieving the basic requirements of the criteria.	<u>Early stages</u> of a transition from reacting to problems to a general improvement orientation are evident.	The approach is <u>aligned</u> with other areas or work units largely through <u>joint problem solving</u> .
Major Improvements Needed	<u>No systematic</u> approach is evident; information is anecdotal.	<u>Little or no deployment</u> of an approach is evident.	An <u>improvement orientation is not evident</u> ; improvement is achieved through reacting to problems.	<u>No organizational alignment</u> is evident; individual areas or work units operate independently.

The following results table provides the user with information about the qualitative scoring bands that peer review evaluators and members of the Board of Commissioners use to determine the approximate degree to which business units meet the ACBSP accreditation Standards and Criteria for Educational Performance Excellence.

Table 2 Qualitative Results Scoring Band

Qualitative Score	Levels	Trends	Comparisons	Linkages
Best in Class	Current performance is <u>excellent</u> in most areas of importance to the Item requirements.	<u>Excellent</u> improvement trends and/or <u>sustained excellent performance levels</u> are reported in most areas.	Evidence of <u>industry and benchmark leadership</u> is demonstrated in many areas.	Results <u>fully address</u> key customer, market, process, and <u>action plan requirements</u> .
Very Good to Excellent	Current performance is <u>good to excellent</u> in most areas of importance to the Item requirements.	<u>Most</u> improvement trends and/or current performance levels are <u>sustained</u> .	<u>Many to most reported trends and/or current performance levels</u> , evaluated against <u>relevant comparisons</u> and/or <u>benchmarks</u> , show areas of <u>leadership</u> and very good relative performance.	Results address <u>most</u> key customer, market, process, and <u>action plan requirements</u> .
Very Good	Improvement trends and/or good performance levels are reported for <u>most areas addressed</u> in the Item requirements.	<u>No pattern of adverse trends</u> and <u>no poor performance levels</u> are evident in areas of importance to your organization's key business requirements.	<u>Some trends and/or current performance levels</u> , evaluated against <u>relevant comparisons</u> and/or <u>benchmarks</u> , show areas of <u>good to very good</u> relative performance.	Results address <u>most</u> key customer, market, and process requirements.
Good	Improvements and/or good performance levels are <u>reported</u> in <u>many areas</u> addressed in the Item requirements.	<u>Early stages</u> of developing trends are evident.	<u>Early stages</u> of obtaining comparative information are evident.	Results are <u>reported</u> for <u>many areas of importance</u> to your organization's key business requirements.
Improvements Needed	A <u>few</u> business results are reported; there are <u>some improvements</u> and/or <u>early good performance levels</u> in a few areas.	<u>Little</u> or <u>no</u> trend data are reported.	<u>Little</u> or <u>no</u> comparative information is reported.	Results are <u>reported</u> for a <u>few areas of importance</u> to your organization's key business requirements.
Major Improvements Needed	There are <u>no</u> results or <u>poor</u> results in areas reported.	Trend data are either <u>not reported</u> or show mainly <u>adverse trends</u> .	Comparative information is <u>not reported</u> .	Results are <u>not reported</u> for <u>any</u> areas of importance to the organization's key business requirements.

## **Appendix C 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.

### **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.

## **Doctorally Qualified**

To be considered doctorally qualified an accounting faculty member may:

### **1. Hold a doctorate in accounting with**

- a. a graduate level major, minor, or concentration in the area of teaching responsibility
- OR**
- b. professional certification in the area of teaching responsibility
- OR**
- c. five or more years of professional and management experience directly related to the area of teaching responsibility

**OR**

### **2. Hold a Juris Doctor (JD) and**

- a. teach accounting law, taxation or other accounting area with predominantly legal content
- OR**
- b. hold an accounting related master's degree with a specialization in the area of teaching responsibility
- OR**
- c. hold professional certification and teach in the area of the certification
- OR**
- d. have five or more years of professional and management accounting experience directly related to the area of teaching responsibility.

**OR**

### **3. Hold an out of field doctorate, meet a. and b., and c. or d.**

- a. Demonstrate content area knowledge by evidence of
  - (1) 15 hours of graduate course work in the field

- or**
- (2) a master's degree in business with a major, concentration or specialization in the field
- or**
- (3) possess professional certification in the area
- 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.
  
- b. Demonstrate teaching effectiveness in the teaching area including evidence of successful student outcomes.
  
- c. Demonstrate scholarly productivity evidenced by publications in accounting considered as expert work by external colleagues (refereed journals) or papers in accounting presented at a national meeting.
  
- d. Demonstrate successful professional accounting practice evidenced by
  - (1) substantial accounting professional or management level practice
  - or**
  - (2) significant involvement in professional accounting organizations
  - Or**
  - (3) significant accounting consulting activity.

NOTE: The intent is that for faculty members with out of field doctorates to be doctorally qualified, they must demonstrate content knowledge, teaching effectiveness, and scholarly productivity or successful professional practice. The Credentials Committee will review those portfolios of faculty 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.

### **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 thirty 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, 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 through 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 assessed 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 word is "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.