AACSB Classification of Academic and Professionally Qualified Faculty
Department of Accountancy

The Department of Accountancy has an obligation to assure that its faculty has, and maintains, the necessary intellectual qualifications and expertise to accomplish its mission. To meet this obligation, the Department has a clearly defined process to evaluate each faculty member’s contributions to the Department’s mission. The Department integrates its evaluation process within its processes of faculty recruiting, annual evaluations, and evaluations for promotion and tenure.

The Department has a relatively broad mission and therefore, a broad set of programs and program objectives. Such a mission and program objective breadth makes it impractical to expect that all faculty members will participate in all mission elements and programs. Consequently, the Department employs a strategy of focusing faculty members into subsets of mission elements and programs objectives. This faculty focus strategy requires an expanded method of measuring and assuring that individual faculty members have and maintain the intellectual qualifications and current expertise to accomplish the mission/objectives within their focus. In keeping with the spirit of the AACSB intent that faculty members are qualified (both from substantive knowledge and intellectual contribution perspectives) to accomplish the objectives that the Department assigns to them, the Department uses the following faculty qualification categories: Academically Qualified, Category 1 (AQ1), Academically Qualified, Category 2 (AQ2), and Professionally Qualified (PQ). The Department categorizes faculty members not classified into one of these qualification categories as Other.

The Department’s mission requires two types of intellectual contributions. These are (1) discipline-based scholarship and (2) learning- and pedagogy-related scholarship.

- **Discipline-based scholarship:** Research focused on discovery of new accountancy knowledge and/or synthesis of existing accountancy knowledge. Examples of activities in this type of scholarship include:
  - Research reports published in an acceptable academic journal or other acceptable academic outlet;
  - Unpublished research reports presented at scholarly meetings and research seminars;
  - Outputs of other discipline-based activities previously judged acceptable by the Department.

- **Learning- and pedagogy-based scholarship:** Intellectual efforts that contribute to increasing the relevance, quality and effectiveness of instruction. Examples of activities in this type of scholarship include:
Outlined below are the standards the Department employs – both initial appointment and continuing – to determine the academic qualifications of its faculty members for purposes of AACSB accreditation.

**Academically Qualified, Category 1**

**Initial appointment as faculty member**

- A doctorate in accountancy or a related discipline (may be ABD34 for up to three years when the terminal degree is a doctorate);
- When not hired directly from a doctoral program and the doctoral degree was awarded four years or more prior to the date of hire, then the hired faculty member generally should:
  - Have at least one acceptable intellectual contribution in the past 5 years and;
  - Provide evidence of acceptable teaching accomplishments during the past 5 years.

**Continuing faculty appointment**

- Date awarded terminal degree:
  - Within prior five years: considered to be academically qualified by definition;
  - Earlier than five years prior: generally at least one acceptable contribution in the past five years from the discipline-based scholarship category;
- Satisfactory assessment of teaching effectiveness.

**Academically Qualified, Category 2**

**Initial appointment as faculty member**

A doctorate in accountancy or a related discipline or other acceptable terminal degree;

**Continuing faculty appointment**

- Generally should have at least one acceptable contribution in the past five years from either the discipline-based scholarship category or the learning- and pedagogy-based scholarship category and;
- Evidence demonstrating currency of accounting- and business-related knowledge36 and;
- Satisfactory assessment of teaching effectiveness.
Professionally Qualified Category

Initial appointment as faculty member
• A graduate degree acceptable given the domain of the faculty member’s instruction.

Continuing faculty appointment
• An acceptable level of continuing professional experience in the domain of instruction assignment and;
• Evidence of professional qualification maintenance through appropriate professional activities and;
• Satisfactory assessment of teaching effectiveness.

Standards for Intellectual Contributions

The Department’s minimum standards for intellectual contributions differ between its categories of faculty qualifications.

Contribution Standards for Academically Qualified, Category 1

Publications of discipline-based scholarship shall be in academic journals and other academic outlets that the Department judges to be either Very Highly Regarded or Highly Regarded.

Very highly regarded publication category – Refereed articles published in very highly regarded academic journals, both accountancy and other related disciplines. Presently, the very highly regarded accountancy journals include Contemporary Accounting Research, Journal of Accounting and Economics, Journal of Accounting Research, Review of Accounting Studies, and The Accounting Review. An exhaustive list of very highly regarded journals in related disciplines is not possible, but some examples include Journal of Finance, Management Science and Organizational Behavior and Human Decision Processes.


The Department will assess the sufficiency and quality of other activities in the discipline-based category, including unpublished research reports presented at scholarly meetings and research seminars and other discipline-based activities. The guiding objective shall be that output from such activities should be of the highest quality and acceptable as contributions to the Department’s mission and objectives.
Contribution Standards for Academically Qualified, Category 2

Publications of discipline-based scholarship shall be in academic journals and other academic outlets that the Department judges to be either Other Academic or Professional.

Other academic publication category – Referred articles published in other academic journals, both accountancy and other related disciplines. Exhaustive lists are not possible, but some examples of accountancy journals include Advances in Accounting, Behavioral Research in Accounting, International Journal of Accounting, Journal of Accounting Literature, Journal of Information Systems, Journal of Business, Finance & Accounting and Journal of International Accounting, Auditing and Taxation. Some examples of other related disciplines include Corporate Finance Review and MIS Quarterly.

Professional publication category – Articles published in non-academic business magazines, whether refereed or not, and books, parts of books, and monographs, whether refereed or not. Some examples of business magazines include Harvard Business Review, Journal of Accountancy, and Strategic Finance.

The Department will assess the sufficiency and quality of outputs from learning- and pedagogical-based scholarship activities. While too numerous to enumerate, examples include cases with associated instructional materials, textbooks, chapters in textbooks, other learning-oriented materials including instructional software, and outputs of other learning-oriented activities (such as curriculum development and presentations at presentations at teaching-related conferences and seminars) previously judged acceptable by the Department. The guiding objective shall be that such output should be of the highest quality and acceptable as contributions to the Department’s mission and objectives. Thus, when published through academic journals, examples of such journals are Issues in Accounting Education and Journal of Accounting Education. Likewise, when published as a book, examples of book publishers are McGraw-Hill/Irwin and Cambridge Business Publishers. Where the learning- and pedagogy-based scholarship activities do not lend themselves to external peer review, the Department’s quality assessment will substitute for such review. It is the responsibility of the Department to assure that internal reviews are of similar quality as external reviews.

Assessment of teaching effectiveness

The Department Advisory Committee and/or other knowledgeable and qualified individuals appointed for this purpose shall perform the assessments of faculty teaching effectiveness. The goal of the Department is to perform an assessment of each faculty member at least once every five years. Attributes of the assessment shall include, at minimum:

- Review of course syllabi and teaching materials (cases and associated teaching notes, lecture slides, examinations and associated solutions, etc.) representative of the assessment period;
- At least two observations of the instructor’s classes by at least two individuals;
- Review of student course evaluations (ICES) over the assessment period;
- Review of instructor’s continuous teaching improvement activities, including participation in the germane course management team.