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Introduction

Powered by the collective strength of the global Business Education Alliance, AACSB International is the primary source for data and analysis on business education globally.

DataDirect enables participating member organizations to access custom reports drawn from the world's most comprehensive database of business schools globally. The reporting and benchmarking tools in DataDirect support strategic planning and decision-making by allowing data reflecting key areas of business school operations and activities to be compared across schools and over time.

AACSB data also informs broader analyses of the state of the global business education landscape and the ways in which that landscape is evolving. In accordance with confidentiality policies, certain data may be made available via published reports from AACSB, in response to media inquiries, and in support of research projects. The annual surveys conducted through DataDirect also supply the data for the insights available through the Analytics Hub application.

This AACSB Data Glossary contains a list and descriptions of the types of data that comprise this data set. More detailed information about these data points and their definitions is available for reference in DataDirect. Below each description is the name of the AACSB survey where the data points are collected.

The appendix to this glossary provides an overview of the surveys offered by AACSB, as well as the data collection and release calendar for each of our surveys.

Questions, comments, and suggestions about AACSB data, or the DataDirect platform, may be directed to the AACSB Data Strategy team at datadirect@aacsb.edu.

1 Accounting Unit Characteristics

1.1 Accounting Unit Program Levels Offered

The levels of programs that are offered by the accredited accounting unit: Undergraduate, Master's, Doctoral, and/or Non-Degree programs.

BSQ Programs Module; Accounting Programs Questionnaire (APQ)

1.2 Basic Accounting Unit Characteristics

3 Business School Characteristics

4 Degrees Conferred

4.1 Degrees Conferred

The number of degrees conferred by program graduates during the most recently completed 12-month period of July 1–June 30. Degrees conferred data can be reported with gender breakouts, though this is not required. Data on degrees conferred are reported for each graduate program individually, and for all undergraduate programs collectively. For the undergraduate programs, schools have the option to break their figures out by disciplinary fields; options include:

- Accounting
- Actuarial Science
- Arts Administration
- Behavioral Science/Organizational Behavior
- Business Communication
- Business Education
- Business Ethics (Incl. Corporate Social Responsibility)
- Business Law/Legal Environment
- Computer or Management Information Systems
- Consulting
- Data Analytics
- E-Business (incl. E-Commerce)
- Economics/Managerial Economics
- Energy Management
- Entrepreneurship/Small Business Administration
- Finance (incl. Banking)
- General Business
- Health Services/Hospital Administration
- Hotel/Restaurant/Tourism
- Human Resources Management (incl. Personnel & Individual/Labor Relations)
- Insurance
- International Business
- Leadership
- Management
- Manufacturing and Technology
- Management Marketing
- Operations Research
- Production/Operations Management
- Public Administration
- Quantitative Methods

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5.4 Internationally Mobile Undergraduate Enrollment by Region of Origin

The geographic region of origin forof

6 Faculty and Staff

6.1 Accounting Unit Faculty Qualification Definitions

6.4 Basic Business School Faculty Salary Data

Includes the currency in which the business school is reporting

6.7 Business School Faculty Types and Qualifications

The headcounts of business school faculty, broken out by various dimensions defined in the 2020 AACSB Business Accreditation Standards. These dimensions include: Participating and Supporting faculty, broken out by gender, including the subsets that hold doctoral qualifications; Participating and Supporting faculty, broken out by full-time and part-time, as well as by the primary qualification types (Scholarly Academic, Practice Academic, Scholarly Practitioner, Instructional Practitioner, Additional Faculty or, for non-accredited respondents, Unknown).

Staff Compensation & Demographics Survey (SCDS)

6.8 Doctoral Faculty Demand

For each disciplinary field, the SCDS calculates the total number of full-time faculty positions reported by the business school. Schools have the option also to report the subset of those faculty positions held by faculty with doctoral degrees, and the subset of those positions who are expected or anticipated to be retiring within the next five years. Also, for each disciplinary field, schools may report the number of authorized, funded positions that the business school is actively trying to fill in the current academic year with doctoral degree faculty, as well as the net planned growth in full-time doctoral degree faculty positions in the next academic year.

Staff Compensation & Demographics Survey (SCDS)

6.9 Full-time Faculty Benefits

These data indicate whether or not the business school offers various benefits to full-time faculty during the survey year. If they do, then they also enter the number of full-time faculty who received each available benefit. If the benefit is a form of monetary compensation, the average per-person amount paid is also reported in the school's selected currency. Possible benefits include:

- Summer research funds
- Summer teaching compensation
- Overload credit/stipends for teaching credit-bearing courses
- Stipends for teaching non-credit-bearing courses
- Additional funds for research
- Additional pay for administrative duties (above and beyond teaching/ research)
- Additional pay for the production of intellectual contributions beyond expected standards
- Additional pay for teaching at international partner institution(s)
- Other specified benefits

BSQ Finances Module

7 Finances

7.1 Basic Accounting Unit Finances

Finance data include the currency in which accounting units report their financial data; the month and year of their most recently concluded fiscal year; the total accounting unit endowment value (if applicable); and the total accounting unit operating budget for the most recently completed 12-month period for which the budget is based.

BSQ Finances Module; Accounting Programs Questionnaire (APQ)

7.2 Basic Business School Finances

Finance data include the currency in which business schools report their financial data; the month and year of their most recently concluded fiscal year; the total business school endowment value (if applicable); and the total business school operating budget for the most recently completed 12-month period for which the budget is based. If the operating budget figure entered covers programs, faculty, and/or operations that are not business education-related (e.g., non-business degree programs that are offered in the business school, etc.), then the percentage of the budget figure that is business education-related is also captured.

BSQ Finances Module

7.3 Differential Tuition Rates

Information on whether the business school charges differential tuition rates in several ways:

1. A different rate for all programs than other academic schools at its parent university/institution
2. A different rate for differing academic levels (e.g., undergraduate vs. master's)
3. A different rate for various programs at the same academic level (e.g., MBA vs. MSc; PhD vs. DBA, etc.)

If any such differential rates are charged, higher or lower, those rates are also collected.

BSQ Finances Module

7.4 Financial Reporting Software Used

The financial reporting software type(s) are used by the business school. Multiple types can be indicated, and types include:

- Purchased — “off-the-shelf” product
- Purchased — customized “off-the-shelf” product
- Purchased — custom-designed product
- Internally designed product
- None used

If one or more types are used, schools can report the name(s) of the product(s), if applicable.

BSQ Finances Module

7.5 Fundraising Percentages

For private gifts and grant amounts that are reported as sources of funds, the reported fundraising percentages show the proportional breakdown of the amount reported by donor type. Types of donors include: Individuals (alumni and non-alumni), Private charitable organizations/foundations, Public organizations/foundations, and Corporations. Percentages are reported separately for amounts reported for Capital Purposes and for Current Operations (Restricted and Unrestricted).

BSQ Finances Module

7.6 Net Flow of Funds Between Business School and Parent Institution

For schools that are a business academic unit that is affiliated with a parent university/ institution, several values are used to calculate the net flow of funds between the business school and its parent university/institution. A positive net flow amount suggests that the business school provides a net positive cash flow to the parent university/institution. A negative net flow amount suggests that the parent university/institution provides a net positive cash flow to the business school. A net flow of zero suggests a balanced transfer of funds between the business school and the parent university/institution. The values entered include:

- Total Revenue Generated by Business School
- Total Business School Uses of Operating Funds
- Total Additional Funds Added to Direct Control of the Business School
- Total Unused Funds from Total Generated Income Retained by the Business School

Schools are also asked to indicate whether the Total Revenue Generated by Business School is collected and/or controlled by the business school, its parent university/ institution, or partially by both.

BSQ Finances Module

7.7 Operating Budget

The business school

8 Governance

8.1 Business School Advisory Council Relations

Information regarding whether various topics are brought up to that council by the business school, or vice versa. Topics include Budgets, Fundraising & Development; New Programs or Curricula; Faculty Hiring and Retention; Research or Research Needs; Experiential Learning/Internships; Relevance, Currency, Quality of Curriculum; Student Quality; Student Diversity; Desired Skill Sets of Graduates; Relationships with Central Administration/Other University Schools; and Other. If Other is selected, a description is entered as well.

Note: These data are available only if the business school has indicated in the survey that it has an advisory council, board, etc.

BSQ Finances Module

8.2 Business School Influence on Parent Budget

The relative level of influence on the determination of the annual operating budget and related resource allocation decisions, held by the business school on the overall budget of its parent university or institution.

The level of influence is measured on the following 1–5 scale:

1 — Input never impacts decisions

2 — Input not likely to impact decisions

3 — Some input may impact decisions

4 — Input is likely to impact decisions

5 — Input essentially determines decision outcomes

BSQ Finances Module

8.3 Level of Governance Autonomy

For various governance aspects,

8.5 Resource Allocation Factors

These data indicate whether various items are factors in the determination of how funds flow from the parent institution to the business school, and vice versa, if applicable.
Potential factors include Number of Students, Cost per Student Enrolled, Teaching Loads, Revenue Generated by the Business School, and Other (with description).

BSQ Finances Module

8.6 Resource Allocation Models

The model used by the business school's administration to allocate resources to its internal departments, and if applicable, by the business school's parent university to allocate resources to the business school and other academic units. Options include:

- Central-Administration Management (CAM): Revenues from tuition, state appropriation, and other sources flow to the business school's/parent institution's central administration, which then allocates funds to the internal departments/ academic schools at its discretion, through a formal request process, or via predetermined formula(s).
- Responsibility-Centered Management (RCM): Formulas are developed to devolve revenue ownership directly to the operating school(s)/departments generating the revenue, and then to assess taxes to cover the school's/ departments' share of centrally borne expenditures.
- Other: Described by the reporting school. Multiple models can be selected, as appropriate.

BSQ Finances Module

8.7 Resource Tracking

These data indicate whether various individuals or groups play a role in or are responsible for keeping track of the sources and/or uses of business school resources. Such individuals/groups include the central administration of the business school's parent university/institution (if applicable), the business school's dean/dean's office, the business school's department heads, and individual members of the business school's faculty.

BSQ Finances Module

8.8 Stakeholder Influence and Involvement

The level of involvement in, and influence on, the determination of the annual business school operating budget and related resource allocation decisions, for various types of

9.4 Business Unit Graduate Employment

For each program level reported on the BSQ Employment Module, the business school may report the numbers of graduates who are seeking

10 Innovations That Inspire

10.1 Innovation Characteristics

Groups of keywords that are applied to entered innovations by the reporting business school. Multiple such categories can be applied to a single innovation.

Innovations That Inspire

10.2 Innovations

An annual initiative, the Innovations That Inspire challenge recognizes institutions from around the world serving as champions of change in the business education landscape. Business schools are invited to report examples of how they are producing innovative and impactful new curricula, research, programs, and thought leadership. Each reported innovation includes

11 Mission and Strategic Management

11.1 Accounting Unit Age of Mission and Strategic Plan

The academic year in which the accounting unit's mission statement and strategic plan were adopted or last revised.

BSQ Programs Module; Accounting Programs Questionnaire (APQ)

11.2 Accounting Unit Mission and Priorities

The text of the accounting unit's mission statement and the levels of emphasis (Low, Medium, or High) that the mission places upon different types of activities and research.

Activity Types:
Intellectual Contributions, Service, and Teaching
Research Types:
Applied or Integration/Application Scholarship, Basic or Discovery Scholarship, and Teaching & Learning Scholarship

BSQ Programs Module; Accounting Programs Questionnaire (APQ)

11.3 Area of Recruiting Focus

For various program types, the geographic area in which the school focuses for marketing and student recruitment. Program types include Undergraduate, MBA, EMBA, Other Master's, and Doctoral. Options include:

- Local—within local county/municipality
- State/Provincial—within home state/province
- Intra-national region—region within host location
- National—throughout host location
- International region—within continental area
- Global—throughout entire world
- Not Applicable (if the school does not offer programs of the listed type).

BSQ Programs Module

11.4 Business School Age of Mission and Strategic Plan

The academic year in which the business school's mission statement

12 Programs

12.1 Accounting Unit Program

The complete list of programs offered by the accredited accounting unit. For each program, the following characteristics are reported:

- Education Level (e.g., Undergraduate, Masters-Generalist, Masters-Specialist, Doctoral, Graduate Level Certificate, Integrated Undergrad-Masters, etc.)
- Program Title
- Field/Discipline (e.g., Accounting, Actuarial Science, Assurance Services, Financial Reporting, Forensic Accounting, Governmental Accounting, Information Systems, Internal Auditing, Managerial Accounting, Taxation, and/or Other)
- Major Emphasis
- Sub-emphasis (if any)
- Program Life Cycle (Start Year and, if applicable, End Year)
- Program Characteristics (At least

- Blended/Hybrid (B/H) - The program requires the student to take courses that are face-to-face and courses that are delivered online, such that students must attend courses that may be a combination of both online and face-to-face delivery, online-only, and face-to-face only.
- Non-Digital Distance Education (NDDE) - The program is available for completion by students enrolled only in course bot [illegible]

enrolled only in courses taught at locations other than the main campus of the business unit.
    - Partner (PRT) - The program involves a formal partnership with another academic unit on campus or another institution or organization to deliver courses required to earn the degree.
- Delivery Vehicles (At least one must be selected for each program when reported)
    - Face-to-Face: The program may be

13 Appendix

Data Calendar

Free and unlimited access to data is available through [illegible]

AACSB Survey Data Descriptions

This current version of the Data Glossary reflects all of the surveys in our annual cycle:

BSQ Programs Module

The Programs Module of the Business School Questionnaire (BSQ) is AACSB's most recently developed survey. Since 2001, and prior to the 2020-21 survey year, the old singular BSQ captured data to track a wide variety of business school characteristics for the purpose of benchmarking and analysis. From 2020-21 onward, the BSQ Programs Module now captures much of the same data related specifically to business school programs, including admissions, enrollment, degrees conferred, student demographics, class sizes, tuition, and degree programs offered at all levels and by all delivery methods. It is the only globally distributed survey that offers insights into each business school's priorities with respect to teaching, intellectual contributions, and service. Additionally, it also provides information on business schools' research priorities, which is the only existicesy exi.-( )]TJ-3: (i)-2

Staff Compensation and Demographics Survey (SCDS)

This survey (previously known as the AACSB Salary Survey) contains information about faculty and staff salaries and demographics. Information on faculty and staff salaries is confidential and is only available for benchmarking in aggregate, such that no individual person or school data are accessible to any user except for their own school's data (if said user has data entry access to the survey). Only individuals who are granted access by their school's leadership are allowed to run reports on these data. All reports contain descriptive information wherever the number of schools selected for the comparison group is six or greater. From 2020-21 onward, the SCDS is the exclusive instrument for collecting all