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Declared but Not Demonstrated: The Adoption–Assurance Gap in Business School Accreditation, 2022–2026

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Abstract

Business schools face growing pressure to show strategic responsiveness to artificial intelligence (AI), societal impact, and financial sustainability. Accreditation is the principal external mechanism through which such responses are tested. This study conducts a longitudinal qualitative document analysis of the five editions of AACSB International's *State of Accreditation Report* (2022–2026), which together span the full implementation period of the 2020 business accreditation standards. Finding segments were coded by standard domain, by the source of each finding, and by adoption–assurance layer. Patterns across editions were then classified as persistent, recurrent, or emergent under a pre-specified decision rule. The analysis finds that strategic planning and faculty resources were among the most frequently cited deficiencies in every edition, and assurance of learning in four of the five. The measurement deficiency in strategic plans was described in nearly identical terms throughout. In every domain examined, the declaration layer of strategy advanced while the assurance layer did not keep pace. This paper terms the resulting pattern the *adoption–assurance gap*. Faculty capacity emerges as the shared constraint beneath all domains. AI is the sharpest instance: its adoption became near-universal within three editions, yet AI proficiency remains less commonly assessed as a learning outcome, and generative AI simultaneously weakens existing assessment instruments. The evidence is consistent with institutional decoupling, capability lag, and transitional adaptation, which the aggregated corpus cannot separate at the school level. The study extends decoupling research into assurance domains and proposes an integrative model of strategy execution in business schools. It offers inferential implications for Asia Pacific and Southeast Asian schools entering the accreditation pipeline as evidentiary expectations rise under the Global Standards.

Keywords: *business school accreditation; AACSB; assurance of learning; artificial intelligence; strategy execution; institutional decoupling; societal impact*

1. Introduction

Business schools are operating under converging pressures: rapid technological change, tightening finances, volatile enrolment, and growing demands that management education show its relevance beyond the academy (Cornuel et al., 2023; Steingard & Rodenburg, 2023). Accreditation is the principal external mechanism through which these responses are reviewed, validated, and made visible to students, employers, and governments (Teixeira & Maccari, 2018; Thomas et al., 2014). Business schools no longer treat accreditation only as an outcome to secure. Increasingly, they write it into their strategy itself. AACSB International reports that the share of visited schools naming accreditation or AACSB in a strategic objective rose from 14 percent in 2021–22 to 24 percent in 2025–26 (AACSB International, 2026a). Accreditation is therefore both an external test of strategy and an internal strategic goal. This makes the evidence it generates especially useful for studying how business schools, as organizations, formulate and carry out strategy.

Artificial intelligence (AI) shows this most sharply. In the accreditation evidence, AI has moved within five years from a peripheral topic to an almost universal strategic concern. AACSB's five-year analysis of continuous

improvement review (CIR) reports finds that AI appeared in about one-third of reports in the first two years after the 2020 standards were released, rose sharply from 2023–24, and by 2025–26 was discussed in 95 percent of reports, with 54 percent referring specifically to generative AI (AACSB International, 2026a). The same analysis notes that this rapid adoption is not reflected to the same degree in assurance of learning, where AI proficiency is still less commonly measured as a core competency (AACSB International, 2026a). Business schools, in other words, widely say that AI matters to their strategy, curricula, and graduates. Far fewer have built the means to verify whether students are actually acquiring AI-related capabilities. This is a curricular issue, but at root it is a question of strategy execution: the distance between what an organization declares as a priority and what it can demonstrate it has achieved.

The pattern is not limited to AI. Societal impact became an explicit expectation under AACSB's 2020 standards, and by one measure schools have embraced it: the share of visited schools with a separate societal impact statement in their strategic plans rose from 75 percent in 2021–22 to 88 percent in 2025–26 (AACSB International, 2026a). Yet when reported initiatives are assessed against AACSB's theory-of-change model, most show evidence only at the output or outcome stage, 8 percent demonstrate longer-term impact, and fewer than 1 percent reach the transformation stage (AACSB International, 2026a). Strategic planning shows the same gap. In 2025–26, peer review teams identified strategic priorities that lacked clear baselines, targets, or key performance indicators, which limited schools' ability to measure progress (AACSB International, 2026a). Faculty resources form the structural base beneath these patterns, and they are the most persistent deficiency in the record. Standard 3 on faculty and professional staff resources was cited in 90 percent of business CIR applications in 2024 and 92 percent in 2025, and peer review teams cited Standards 1 and 3 most often across the five-year period (AACSB International, 2026a). Earlier editions of the report similarly placed faculty qualifications and strategic planning among the most cited standards (AACSB International, 2024, 2025).

Taken together, these findings suggest a recurring organizational pattern that this paper calls the *adoption–assurance gap*. Strategic priorities are adopted in plans, mission statements, and reports faster than schools develop the measurement systems, faculty capacity, and accountability structures needed to demonstrate them. The paper does not assume the gap reflects bad faith or simple non-compliance. Institutional theory offers one explanation for why organizations may adopt the visible forms of legitimacy-conferring practices before their substance (Falkenstein & Snelson-Powell, 2024; Snelson-Powell et al., 2016). Research on strategy execution in higher education points to a related problem, in which planning outpaces the allocation of resources and the design of metrics (Santati et al., 2022; Teshome, 2025). Whether the gap is best read as institutional decoupling, as a lag in organizational capability, or as a transitional effect of new standards remains an open interpretive question, and the paper addresses it in its discussion.

Existing approaches leave this pattern only partly examined. Empirical research on business school accreditation has relied largely on single-institution case studies, school-level surveys, or analyses of the costs and benefits of accreditation (Kundu, 2019; Okulova & Shakina, 2021; Sohlo & Nätti, 2019). Scholarship on AI in business education has concentrated mainly on classroom use, academic integrity, and student perceptions, rather than on how institutions build AI into assurance-of-learning systems (Crawford et al., 2026; Reicho et al., 2026; Yueh, 2026). Literature on assurance of learning, meanwhile, has long documented how hard it is for schools to “close the loop” between assessment findings and curriculum improvement (Calma, 2019; Mantai, 2021). What appears to be missing is a longitudinal reading of the accreditor's own aggregated findings. Such a reading could show which deficiencies persist across cohorts of reviewed schools and how new priorities such as AI enter that record. AACSB's *State of Accreditation Report*, now in its fifth edition, offers that opportunity. Its five editions (2022–2026) span the full period of implementation of the 2020 standards. Yet these reports appear to have received little independent analytical attention as a body of evidence.

The question also has a regional and temporal dimension. The geographic centre of accreditation growth is shifting. Over the five fiscal years to 2025–26, AACSB accreditation grew by 14.3 percent globally, with growth of 36.6 percent in EMEA and 29.0 percent in Asia Pacific, the two regions together accounting for 86 percent of the net increase in accredited schools (AACSB International, 2026a). Business schools in Southeast Asia that are entering or progressing through the accreditation pipeline will therefore meet the deficiencies documented in these reports at the start of their journey, not midway through it. The reports give data only by macroregion, so country-level conclusions cannot be drawn from them directly. Their implications for schools in Southeast Asia nonetheless deserve careful, explicitly inferential treatment. Timing adds urgency. AACSB members ratified the new Global Standards for Business Education in April 2026; volunteer schools will pilot them in 2026–27, before the broader transition for visits from 2027–28 (AACSB International, 2026a). Under the new standards, teaching effectiveness becomes an explicit

part of faculty qualification expectations, with formal evaluation beginning in 2029–30 visits (AACSB International, 2026a). That adds a new assurance demand to faculty systems that the evidence already shows to be under strain.

Against this background, the present paper conducts a longitudinal qualitative document analysis of the five editions of AACSB's *State of Accreditation Report* (2022–2026). It seeks to identify which accreditation deficiencies have persisted across cohorts of reviewed schools under the 2020 standards. It examines whether the rapid strategic uptake of AI has been matched by corresponding assurance mechanisms. It interprets these patterns through the lens of an adoption–assurance gap, and it derives implications for business school leaders, particularly those in Asia Pacific and Southeast Asian institutions approaching accreditation or the transition to the Global Standards. The paper treats the reports as institutional evidence produced by the accreditor itself. It identifies patterns and offers interpretation, but it makes no causal claims about why individual schools perform as they do.

The paper contributes to scholarship on strategic management in higher education by treating accreditation findings as evidence about organizational strategy execution, and to the emerging literature on AI in business education by moving the analysis from the classroom to the level of institutional assurance. For practitioners, it offers deans, associate deans, and accreditation officers an evidence-based account of where reviewed schools most often fall short, and why adopting new priorities without assurance infrastructure creates accreditation risk. The remainder of the paper reviews the related literature, sets out the methodology, presents the analytical synthesis of the five editions, discusses the findings, and concludes with recommendations.

2. Review of Related Literature

2.1 Accreditation, Legitimacy, and Institutional Isomorphism in Business Schools

Business school accreditation is best understood not only as a quality signal but as a field-level governance mechanism that defines what counts as a legitimate business school (Sziegat, 2021; Teixeira & Maccari, 2018; Thomas et al., 2014). Schools pursue international accreditation to secure legitimacy, prestige, comparability, and international visibility. Together these incentives make accreditation an appropriate, and in some markets a necessary, way to operate in the field (Okulova & Shakina, 2021; Sohlo & Nätti, 2019; Sziegat, 2021). In the Philippines, accredited or recognized higher education institutions have recorded higher licensure examination performance than non-accredited institutions, and institutional outcomes vary systematically by accreditation status (Liwanag et al., 2026). Thomas et al. (2014) describe the resulting dynamic as competitive mimicry: schools follow leading peers into accreditation and then align their strategic planning and market positioning with accreditation templates. The literature consistently associates this process with institutional isomorphism, the convergence of organizations on similar structures, strategies, and language under shared external pressure (Chedrawi et al., 2019; Kit, 2024; Thomas et al., 2014).

This convergence goes beyond rhetoric and reaches concrete organizational arrangements. Sohlo and Nätti (2019) found that the accreditation process reshaped a business school's dominant logic, culture, structures, and everyday activities. It created cross-unit working relationships, transparent data systems, and faculty qualification regimes consequential enough to prompt departmental mergers. Stoten and Kirkham (2021) document how AACSB standards standardized faculty classification, work allocation, stakeholder-oriented planning, and skills-focused curricula in an English business school, extending managerial control over academic work and narrowing academic identity in the process. Convergence also appears in how schools present themselves strategically. Xu et al. (2024) found that the mission statements of 48 AACSB-accredited schools in mainland China showed templated, homogenized features, and Prasad et al. (2019) report that pressure to accredit narrowed both the research output and the professional identity of faculty in Mexican business schools. As accreditation spreads, it also loses its value as a differentiator. Guillotin and Mangematin (2018) argue that accreditation has become a baseline condition of legitimacy rather than a source of competitive advantage, and they propose authenticity-based strategizing as a way for schools to move beyond it.

A second and more critical strand of this literature examines whether convergence in form is matched by convergence in substance. The evidence suggests that it frequently is not. In a fuzzy-set analysis of sustainability adoption in business schools, Snelson-Powell et al. (2016) identified distinct configurations of tight coupling and decoupling between stated commitments and organizational practice. Small, prestigious schools were more likely to be tightly coupled, and large, wealthy, or expertise-poor schools more likely to be decoupled. Falkenstein and Snelson-Powell (2024) identified three recurring tactics among Nordic business schools responding to accreditation expectations on ethics, responsibility, and sustainability: faking it, partial implementation, and narrow interpretation

of standards. Earlier case work on responses to EQUIS standards found that stakeholder pressure produced responsible-management talk that was decoupled from responsible-management action, sustained through imitation and the selective editing of external templates (Falkenstein, 2017). Similar patterns appear elsewhere. Engagement with the Principles for Responsible Management Education can be tokenistic when schools join chiefly because ethics content helps them satisfy accreditation expectations (Smith et al., 2023), and recent analysis describes sustainability strategy in business schools as a strategic façade that preserves business as usual (Górska & Kotula, 2026).

The literature does not, however, treat every gap between adoption and substance as institutional hypocrisy. Several studies frame accreditation as a temporary isomorphic phase, after which schools may build more substantive legitimacy through capabilities such as integrating corporate social responsibility or refining their missions (Chedrawi et al., 2019; Prastiwi & Tukiran, 2024; Xu et al., 2024). Others emphasize barriers to implementation. Kundu (2019) models a set of critical barriers that schools must overcome before compliance with AACSB standards becomes effective. Comparable implementation constraints appear beyond business education: in a Philippine tertiary hospital implementing PhilHealth Benchbook II accreditation, middle managers reported strong engagement and favorable perceptions of accreditation, yet resource constraints in staffing, budget, and equipment were the most frequently reported challenge (Garcia & Atento, 2026). The benefits of accreditation, including improved transparency, coordination, and market performance, may also appear only after a lag (Okulova & Shakina, 2021; Sohlo & Nätti, 2019). At the same time, accreditation can divert resources toward satisfying accreditor requirements, reinforce imitation, and invite opportunistic behavior where standards are broad enough to be strategically interpreted (Faria & Mixon, 2022; Guillotin & Mangematin, 2018; Sziegat, 2021).

For the present paper, this body of work supplies both a theoretical lens and an interpretive tension. Institutional theory explains why business schools would adopt the visible forms of accreditation-relevant priorities, and decoupling theory explains why substance may lag behind form. The literature equally supports at least three readings of any observed gap: durable decoupling, a lag in organizational capability, or a transitional stage before deeper coupling emerges. Notably, most of the decoupling evidence reviewed here concerns sustainability and responsible management, and most of it is drawn from school-level case studies or samples of schools. Whether comparable patterns hold for assurance domains such as assurance of learning, and whether they appear across the population of schools under review rather than within selected cases, is less directly examined.

2.2 Strategic Planning, Performance Measurement, and Societal Impact in Business Schools

The performance management literature treats the translation of strategy into measurable indicators as central to strategy execution in higher education (Ali et al., 2026; Özdemir & Çakır, 2021; Santati et al., 2022). The persistence of efforts to propose new indicator frameworks for universities is itself telling. Reviews and framework studies point to fragmented institutional data, weak standardization, and difficulty aligning indicators with diverse institutional goals, which suggests that measurement systems in many institutions remain incomplete (Benelmallam, 2026; Teshome, 2025). Empirical studies of strategic plans reinforce this picture. Özdemir and Çakır (2021) examined performance indicators in the strategic plans of Turkish public universities. Santati et al. (2022) found that strategic-plan measures in Indonesian higher education remained dominated by input and economic criteria, which the authors argue reveal little about how well programs achieve their stated objectives.

Effective measurement requires more than a list of indicators. It requires linkage across the strategic, tactical, and operational levels of the institution, an architecture that many higher education institutions are still building (Benelmallam, 2026; Santati et al., 2022). Implementation is further constrained by faculty resistance, weak buy-in, and poor fit between imported frameworks and institutional context (Armas et al., 2025; Teshome, 2025). The evidence from Armas et al. (2025) is particularly relevant to the Southeast Asian discussion in this paper, since it concerns a strategic performance measurement system in a Philippine state university. Corrective models exist. Wasif and Shaikh (2020) show that a strategic framework built on SMART key performance indicators and continuous monitoring can improve institutional quality, and Medne et al. (2022) argue that strategic uncertainty requires institutions to reconsider their indicators rather than treat them as fixed. These contributions, however, present well-specified measurement as an achievable standard rather than as typical practice.

Societal impact raises the measurement problem in its most demanding form. The literature indicates that business schools can measure societal impact, but more effectively at the level of frameworks, themes, and reported activities than at the level of demonstrated downstream change (Findler, 2021; Paul & Gala, 2023; Steingard & Rodenburg, 2025). Workable approaches have been proposed. They include multisource content analysis aligned with AACSB expectations and the Sustainable Development Goals, the integration of engagement metrics into balanced-

scorecard logic, multidimensional impact frameworks, and impact architectures built around incentives and co-creation (Cornuel et al., 2023; Paul & Gala, 2023; Sands, 2026). Paul and Gala (2023), for instance, offer a decision support framework for identifying societal impact themes within a business school and measuring them. Phillips et al. (2026) draw lessons from 22 Jesuit business schools on building research ecosystems that support social impact. In Philippine management education, a document analysis of 154 institutional documents found that the integration of the Sustainable Development Goals into digital curricula was selective and uneven, a pattern the study links to institutional isomorphism and fragmented whole-institution implementation (Atento, 2025).

Several reviews nonetheless argue that current measurement systems overemphasize outputs, internal performance, and metrics that circulate among scholars, while capturing actual societal change poorly (Cornuel et al., 2023; Findler, 2021; Steingard & Rodenburg, 2025). Survey evidence from Godonoga (2025) indicates that business schools mostly adapt existing practices to pursue impact rather than build new impact systems. The same study found that the use of performance tools for social impact is associated with greater implementation of impact practices, which suggests that measurement capability and substantive action are linked. The hardest problem identified in this literature is distinguishing activity from resonance or durable change across teaching, research, and engagement (Cornuel et al., 2023; Kleijnen & Odekerken-Schröder, 2026). Kleijnen and Odekerken-Schröder (2026) frame the issue sharply, asking whether business schools are merely "do-gooders" or are demonstrably doing good.

Taken together, this literature supports treating the business school as an organization whose strategy can fail at the point of measurement and execution rather than at the point of intent. Strategic plans commonly need clearer baselines, outcome-oriented indicators, and tighter links between goals and monitoring (Ali et al., 2026; Benelmallam, 2026; Medne et al., 2022). Societal impact measurement, meanwhile, is feasible but immature (Findler, 2021; Paul & Gala, 2023; Phillips et al., 2026). This literature largely studies measurement within individual institutions or national systems. It rarely asks how measurement deficiencies appear across the population of schools under accreditation review.

2.3 Assurance of Learning and the Closing-the-Loop Problem

Assurance of learning (AoL) is the system through which a business school demonstrates that its stated learning goals are achieved by students. It is therefore the point at which curricular priorities must become verified capabilities. The literature consistently describes AoL as difficult to implement in practice, especially when schools try to use results for continuous improvement rather than for measurement alone (Mabin & Marshall, 2020; Mantai & Calma, 2022). The recurring bottleneck is an imbalance of effort. Schools invest heavily in measuring and reporting student performance, but far less of that effort reaches loop-closing: redesigning the curriculum, implementing changes, and reassessing the results (Calma, 2019; Mantai, 2021; Telesko et al., 2022).

Calma (2019) observes that closing the loop is conceptually clear but operationally messy. AoL can identify where a learning deficit exists, but loop-closing requires deciding what to change, implementing the change, and then establishing whether it worked. Schools also disagree on what counts as loop-closing, which unit owns it, and whether changing an assessment instrument alone qualifies, so execution is uneven across programs (Calma, 2019; Harvey & McCrohan, 2017). The quality of AoL evidence is itself often weak. Sloane et al. (2024) report reliance on fragile spreadsheet systems and on overall course marks instead of outcome-specific evidence. Measurement validity can be compromised by assessor bias (Kim & Helms, 2016) and by false assumptions about the priority of outcomes or students' prior skill levels (Harvey & McCrohan, 2017). Faculty resistance is persistent. It is attributed to workload, limited expertise in assessment, perceived bureaucracy, and concerns about academic freedom (Bennett et al., 2017; Ito, 2021; Kelley et al., 2010). Assessment also proved demanding for faculty when instruction moved online: allied health educators in a Philippine university system rated the assessment of student performance among their more significant challenges and called for institutional support for assessment practices (Sayas & Quinto, 2026).

The motive for AoL compounds these operational difficulties. Multiple studies state directly that external drivers, above all AACSB requirements and associated regulation, are the primary reason many business schools undertake AoL (Calma, 2019; Ito, 2021; Lawson et al., 2015; Mantai, 2021). Case and review evidence describes AoL as something schools must produce to acquire or defend accreditation. This orientation pushes attention toward documentation, defensibility, and what can readily be measured (Ito, 2021; Mabin & Marshall, 2020; Sloane et al., 2024). Ito's (2021) case of a professor leading an education committee captures the tension in its title, asking whether the committee's work served quality education or the defense of accreditation.

The literature does not, however, support a purely compliance-driven reading. AoL is also framed as a genuine quality-enhancement process that can support program improvement, curriculum management, and evidence-based reform of teaching when it is embedded in mission, governance, and faculty practice (Kehal, 2019; Lawson et al., 2015). External outcome measures can serve a similar evidentiary function. In a Philippine public institution, licensure examination performance was treated as evidence of curriculum effectiveness and instructional quality, and the findings led to recommendations for stronger curriculum alignment and faculty development (Dela Cruz et al., 2026). Case studies show that when schools build aligned rubrics, curriculum maps, governance routines, and reusable data systems, AoL results can drive concrete curriculum change and measurable improvement in targeted outcomes (Mabin & Marshall, 2020; Sloane et al., 2024; Vesty et al., 2022). Enabling conditions identified across this work include constructive alignment between outcomes and assessment, technology infrastructure for collecting and reviewing data, faculty ownership, integration across multiple courses rather than isolated modules, and validation of the curriculum by stakeholders (Dey, 2024; Telesko et al., 2022; Vesty et al., 2022). Bennett et al. (2017) describe the necessary transition as a move from a compliance culture to an improvement culture. Marques and Garrett (2012) show how mission-driven AoL can improve performance through constructive collaboration.

Two contributions are especially relevant to the present paper. First, Vesty et al. (2022) demonstrate that digital competencies can be operationalized and measured through an AoL rubric. This establishes a precedent that technology-related capabilities are assessable within existing AoL architecture. Second, Mantai and Calma (2022) argue that management educators face challenges beyond conventional assurance of learning, a point that anticipates the pressures examined in Section 2.5. The best synthesis of this literature is that AoL is often compliance-led in motive but can become improvement-led in operation (Bennett et al., 2017; Marques & Garrett, 2012; Vesty et al., 2022). For the argument developed here, its most important implication is historical: the gap between adopting a learning priority and assuring it predates artificial intelligence. AoL has long been weakest at the point where assessment findings must become verified curricular improvement.

2.4 Faculty Qualification, Scholarly Productivity, and Workforce Sustainability

Faculty resources are the organizational base on which every other accreditation demand rests, and the literature indicates that AACSB faculty qualification requirements generally increase research publication pressure on business school faculty (Ke et al., 2016; Prasad et al., 2019). The pressure appears most acute in teaching-oriented schools, where accreditation requires much greater emphasis on research and scholarly activity than the prior institutional model did (Hinnenkamp et al., 2019; Ke et al., 2016). Hinnenkamp et al. (2019) identify the creation of a research culture as among the most demanding challenges on the path to AACSB accreditation. In Mexican business schools, Prasad et al. (2019) found that accreditation pressure intensified expectations for a restrictive form of research output. In Taiwan, Ke et al. (2016) found that accredited institutions produced more papers and attracted more citations after accreditation than before, with differences between teaching-oriented and research-oriented universities.

These pressures are commonly operationalized through journal ranking lists, formal research productivity policies, and monitoring systems linked to promotion, tenure, salary, and workload (Stremersch et al., 2020; Walker et al., 2013; Zainuba & Rahal, 2015). The effect is not only more research activity but a narrowing of what counts as acceptable output, often centred on peer-reviewed articles in high-status journals (Steingard & Rodenburg, 2023; Zainuba & Rahal, 2015). Steingard and Rodenburg (2023) characterize the prevailing logic as “publish or perish” and argue for a shift toward scholarship valued for its societal impact. Stremersch et al. (2020) examine how faculty research incentives bear on the broader health of business schools. AACSB's 2020 standards permit mission-based flexibility in how schools manage faculty sufficiency and qualification ratios (Landry & Scherer, 2023). That flexibility, however, changes how schools respond to the pressure rather than removing it.

Faculty sufficiency raises a related concern: how much a school relies on adjunct and part-time faculty. The broader higher education literature generally associates heavy reliance on adjunct faculty with weaker educational outcomes, particularly in retention, persistence, performance in later courses, and graduation (Spinrad et al., 2022; Tolliver & Miller, 2026). Studies of community colleges show a recurring pattern in which part-time instruction may be associated with higher grades in the immediate course but with weaker subsequent enrollment and later academic performance (Ran & Sanders, 2020; Xu, 2018). The evidence is not uniform. Bettinger and Long (2010) found small positive effects of adjunct instructors on subsequent enrollment, particularly in fields closely tied to occupations, which indicates that adjunct use is not inherently harmful. The balance of findings becomes more negative when reliance is heavy or systemic rather than targeted (Tolliver & Miller, 2026). Most of this evidence comes from United

States institutions, and community colleges in particular, so its transfer to business schools in other systems should be treated with caution.

The mechanism linking adjunct reliance to outcomes appears to be institutional capacity rather than classroom skill alone. Ran and Sanders (2020) show that part-time faculty often work under poorer conditions, with less preparation time, lower pay, fewer professional development opportunities, weaker engagement with their departments, and less access to office space and support systems. They also tend to know less about advising and other student support services. Beyond the classroom, adjunctification has been linked to weaker shared governance, reduced academic freedom, lower motivation, and diminished research engagement (Alsunaydi, 2020; Gironzetti & Muñoz-Basols, 2025; Spinrad et al., 2022). At the program level, the use of adjunct instructors may solve short-term staffing shortages, but overuse can undermine the sustained faculty participation that program quality and accreditation require (Alsunaydi, 2020; Darayan et al., 2021).

This literature suggests that faculty-related accreditation deficiencies are structural rather than incidental. AACSB qualification rules raise publication expectations and formalize research monitoring (Steingard & Rodenburg, 2023; Walker et al., 2013). Heavy dependence on adjunct faculty tends to erode the continuity, governance participation, and scholarly capacity needed to meet those same expectations (Ran & Sanders, 2020). A thematic review of Philippine health professions education similarly identifies role overload, driven by simultaneous teaching, administrative, and regulatory demands, as a pervasive burden on faculty, alongside structural tensions between enrolment-driven viability and licensure-driven quality (Atento et al., 2025). For the present paper, faculty capacity is therefore the resource constraint beneath the adoption–assurance gap. Schools cannot assess new competencies, measure societal impact, or document teaching effectiveness without a sufficient and stable body of qualified faculty.

2.5 Generative AI in Business Education: Curriculum, Competencies, and Assessment

The rapid diffusion of generative artificial intelligence (GenAI) has produced a substantial body of literature on its implications for higher education assessment. On one question the evidence is now comparatively mature: GenAI destabilizes the validity of traditional assessment methods, particularly those that rely on unsupervised production of written artifacts (Ahangama, 2026; Crawford et al., 2026; Ebrahimzadeh et al., 2026; Weng et al., 2024). The core problem is one of construct validity. Under widespread GenAI use, a grade may reflect a combination of student competence and external AI support rather than independent achievement of the intended learning outcome (Brattli et al., 2026). Brattli et al. (2026) offer particularly strong evidence through a natural experiment. When a course shifted from an AI-permissive take-home examination to an AI-restricted supervised examination, with content and learning outcomes held stable, failure rates rose sharply and grade distributions changed significantly. This indicates that the two formats were not equivalent as measures. Detection tools do not provide a stable remedy (Ardito, 2024). Ebrahimzadeh et al. (2026) argue that assessment validity itself must be reconceptualized around the integrity of human–AI coauthorship.

Directly relevant to this paper, Crawford et al. (2026) connect GenAI explicitly to assurance of learning. They argue that established formats such as essays and multiple-choice examinations remain usable but are no longer sufficient on their own to assure learning. GenAI therefore places a dual burden on assurance systems. It introduces a new capability, AI proficiency, that schools may wish to assure, and at the same time it weakens the instruments schools use to assure existing outcomes. This interpretation is developed further in the discussion.

On the first of these burdens, the literature has begun to define AI literacy in curricular terms. Available frameworks are generally multidimensional rather than centred on particular tools. They encompass technical understanding, practical application, critical evaluation, ethics, and professional judgment (Bećirović et al., 2025; Chee et al., 2024; Reicho et al., 2026; Yueh, 2026; Zhang, 2026). Chee et al. (2024) show that AI literacy competencies vary across learner groups and imply a developmental learning pathway. Several authors argue that AI competencies should be embedded across curricula and made explicit at the program and course levels rather than treated as optional additions (Ahangama, 2026; Liu & Jia, 2025; Schofield et al., 2026; Southworth et al., 2023). Southworth et al. (2023) propose a model for integrating AI across the curriculum. Ahangama (2026) argues that AI competencies should be written into learning outcomes and graduate attributes and then aligned with assessment methods capable of producing valid evidence of them. Evidence from practice reinforces the case for doing so. Philippine accounting practitioners report using AI mainly for low-risk assistive tasks, identify verification overhead as a central constraint where outputs lack traceability, and emphasize upskilling in AI literacy and AI governance (Bendal et al., 2026). Conceptual work likewise suggests that calibrated human–AI collaboration often outperforms fully automated deployment, which places human judgment and accountable oversight at the centre of workplace AI use (Tolentino et al., 2026).

Operationalization specific to business education, however, remains thin. Much of the field still concentrates on student use, perceptions, ethics, and classroom integration rather than on specifying AI proficiency as an outcome and designing its assessment (Crawford et al., 2026; Reicho et al., 2026; Schofield et al., 2026; Yueh, 2026). Survey evidence, for example, indicates that digital learning platforms are widely integrated while AI-powered adaptive systems remain comparatively limited, with respondents citing systemic barriers such as implementation costs, inequitable access, algorithmic bias, and data privacy (Rao et al., 2025). Yueh (2026) proposes a five-domain business AI literacy framework tailored to managerial applications such as decision support, verification, ethics, and transparent professional communication. Schofield et al. (2026) report on a management program that embedded four AI literacy dimensions across all years of study. They found uneven development and limited progress in AI ethics, which suggests that adopting a framework does not by itself guarantee measurable attainment. Exploratory evidence points in the same direction. In a business school assessment, Dang and Nguyen (2025) found that only 20 percent of students detected an AI hallucination, and they propose hallucination detection as an assessable component of AI literacy. Zhang (2026) describes business students' AI use as broad in application but shallow in cognitive depth. Among Philippine allied health students, high self-reported AI literacy did not significantly predict academic motivation, which suggests that functional familiarity with AI tools is not yet connected to academic drive or professional identity; the authors recommend embedding ethical AI literacy within outcomes-based curricula (Maranan et al., 2026). Similarly, Philippine senior high school and higher education students reported high use of generative AI for schoolwork but low exposure to structured classroom integration of AI-assisted gamified learning (Atento et al., 2026). Together these findings imply that AI use is being normalized faster than assessable proficiency is being secured.

The literature is not only diagnostic; it is also converging on assessment redesign. Proposed responses include authentic tasks, staged or supervised work, oral and reflective components, process evidence, and assessments that require students to critique AI output (Crawford et al., 2026; Ebrahimzadeh et al., 2026; Francis et al., 2025; Ilieva et al., 2025). Early validation studies offer some support for process-focused models. Oliveira et al. (2025) found that the quality of students' interaction patterns with GenAI correlated with the quality of their final essays. Qian et al. (2026) report learning gains and high agreement with expert judgment for a personalized GenAI assessment framework, although in programming education rather than business. These studies validate specific models in specific settings; they do not yet provide a general solution for business schools.

In sum, the evidence that GenAI disrupts traditional assessment is broad and comparatively mature, while the evidence on how business schools institutionalize AI proficiency as an assured learning outcome is emerging and largely limited to individual courses or programs. The literature has examined the classroom and the program. It has paid less attention to the institutional level, where strategic commitment to AI must become a system that verifies student capability.

2.6 Synthesis of Literature

Read together, the five bodies of literature describe a single organizational pattern, even though each studies it in a different domain. In each domain, adopting a priority is visible, quick, and rewarded, while assuring it is slow, resource-intensive, and harder to observe from outside. Institutional theory explains why adoption is rewarded. Accreditation confers legitimacy, and legitimacy attaches readily to visible forms such as mission statements, strategic objectives, and stated commitments (Thomas et al., 2014; Xu et al., 2024). The performance-measurement literature shows that strategic plans frequently lack the indicators needed to verify progress (Santati et al., 2022; Teshome, 2025). It also shows that societal impact is more readily documented as activity than as demonstrated change (Cornuel et al., 2023; Findler, 2021). The assurance-of-learning literature finds the same imbalance at the level of student learning, where effort concentrates on measurement and reporting rather than on verified curricular improvement (Calma, 2019; Mantai, 2021). The faculty literature identifies the resource that all of these assurance activities depend on, and finds it constrained by publication pressure and by reliance on adjunct faculty (Prasad et al., 2019; Ran & Sanders, 2020). Finally, the GenAI literature shows the newest instance of the pattern: AI literacy is being named in frameworks faster than it is being specified and assessed as a learning outcome (Schofield et al., 2026; Yueh, 2026).

These findings suggest an integrated structure, which this paper calls the adoption–assurance model. It has three layers. The first is a *declaration layer*, consisting of the strategic plans, mission statements, and reports through which schools adopt priorities. The second is an *assurance infrastructure*, consisting of performance indicators, AoL systems, and impact measurement, through which those priorities are verified. The third is a *capacity base*, consisting chiefly of sufficient and appropriately qualified faculty, on which that infrastructure depends. The adoption–assurance gap arises when the declaration layer moves faster than the assurance infrastructure and the capacity base can follow.

A parallel logic appears in credentialing, where the credibility of a competency signal has been argued to rest on verification infrastructure rather than on the reach of the message that announces it (Espelita & Atento, 2026). Under this model, the separate deficiencies documented in each literature are not independent failures. They are expressions of one problem of strategy execution, and their common root is the capacity base.

The literature also qualifies this pattern in a way that matters for interpretation. Coupling between adoption and substance appears to depend on conditions. Snelson-Powell et al. (2016) found tighter coupling in small, prestigious schools and decoupling in large, wealthy, or expertise-poor schools. Godonoga (2025) found that the use of performance tools was associated with greater implementation of impact practices. In a Philippine service organization, the implementation of a localized quality management system likewise depended on human factors and organizational practices that enabled its enactment (Gamasan & Atento, 2026). The AoL literature identifies specific enablers, such as constructive alignment, data infrastructure, and faculty ownership, under which assessment does drive improvement (Sloane et al., 2024; Telesko et al., 2022; Vesty et al., 2022). This conditionality weakens a purely cynical reading. If the gap narrows where measurement capability and faculty capacity exist, it may reflect a lag in capability or a transitional stage as much as symbolic decoupling (Chedrawi et al., 2019; Kundu, 2019; Prastiwi & Tukiran, 2024). The literature therefore supports treating the three readings of the gap as competing explanations to be weighed against evidence, not as settled conclusions.

GenAI adds a further complication that the other literatures do not anticipate. It does not simply add one more priority awaiting assurance. It also weakens the instruments through which existing priorities are assured (Brattli et al., 2026; Crawford et al., 2026). The assurance burden that GenAI places on business schools is therefore doubled: schools must assure a new capability while their capacity to assure established ones is being eroded.

2.7 Gaps in the Literature

Five gaps emerge from this review. The first concerns the level of analysis. The literature reviewed here examines accreditation, measurement, and assurance mainly through single-institution cases, national samples, or particular programs (Prasad et al., 2019; Sohlo & Nätti, 2019; Telesko et al., 2022). Comparatively little of it reads patterns across the broad population of schools under accreditation review, or across successive cohorts of reviewed schools over time.

The second concerns the domain of the decoupling evidence. The strongest evidence of decoupling in business schools comes from sustainability, ethics, and responsible management (Falkenstein & Snelson-Powell, 2024; Górska & Kotula, 2026; Snelson-Powell et al., 2016). Whether comparable patterns appear in assurance domains, such as strategic performance measurement, assurance of learning, and the assessment of AI competencies, has been examined far less directly.

The third concerns fragmentation. Each body of literature treats its deficiency on its own terms. The review found no integrated account that links the measurement of strategy, the measurement of impact, assurance of learning, and faculty capacity as interdependent parts of a single system of strategy execution in business schools.

The fourth concerns the level at which AI is studied. The literature on GenAI in business education is concentrated in the classroom and the individual program, focusing on student use, perceptions, academic integrity, and course-level frameworks (Crawford et al., 2026; Reicho et al., 2026; Yueh, 2026). How institutions build AI proficiency into school-wide assurance systems, and how this compares with their strategic commitment to AI, remains largely unexamined.

The fifth concerns regional coverage. The evidence base is weighted toward Europe and North America, with contributions from Taiwan, mainland China, Indonesia, Mexico, Lebanon, and the Philippines (Armas et al., 2025; Chedrawi et al., 2019; Ke et al., 2016; Santati et al., 2022; Xu et al., 2024). Business schools in Southeast Asia that are approaching international accreditation, a group growing in strategic significance, are represented only sparsely. The adjunct-faculty evidence in particular comes largely from United States institutions, so its application elsewhere remains to be tested.

2.8 Contribution of the Present Paper

The present paper responds to these gaps in four ways. First, it addresses the gap in level of analysis by offering a longitudinal reading of AACSB International's *State of Accreditation Report* across its five editions (2022–2026). This shifts the unit of observation from the individual school to successive cohorts of schools under peer review. It

treats the accreditor's own aggregated findings as institutional evidence about strategy execution in business schools, an approach that the literature reviewed here does not appear to have taken.

Second, it addresses the gaps in fragmentation and domain by proposing the adoption–assurance model as an integrative framework. The model connects strategy, impact, learning, and AI through a shared dependence on assurance infrastructure and faculty capacity. Applying it to assurance domains extends the debate over decoupling beyond sustainability. The paper weighs decoupling, capability lag, and transitional adaptation as competing explanations rather than presuming any one of them.

Third, it addresses the gap in the level at which AI is studied by examining AI as a question of institutional assurance rather than classroom practice. It advances the argument that GenAI imposes a double assurance burden on business schools. Fourth, it addresses the regional gap. The paper derives implications, explicitly marked as inference, for business schools in Asia Pacific and Southeast Asia that are entering the accreditation pipeline as growth in accreditation shifts toward these regions and as schools transition to the Global Standards.

For the journal's readership, the paper's broader contribution is to position the business school as a knowledge organization whose strategy can fail at the point of execution. It offers deans and accreditation leaders an evidence-based account of where that failure most often occurs.

3. Methodology

3.1 Research Design

The study employs a longitudinal qualitative document analysis of secondary institutional reports (Bowen, 2009; Morgan, 2022). Document analysis suits the research objectives because the phenomenon of interest, the pattern of deficiencies identified in business schools under accreditation review, is documented systematically by the accreditor itself. The corpus is published as a recurring annual series, which makes it possible to compare cohorts over time. The design is interpretive rather than inferential. It aims to identify persistent, recurrent, and emergent patterns across the series and to interpret them through the adoption–assurance model developed in Section 2.6. It does not estimate causal relationships or test hypotheses statistically.

3.2 Corpus

The corpus comprises the five published editions of AACSB International's *State of Accreditation Report* (AACSB International, 2022, 2023, 2024, 2025, 2026a). Each edition reports on accreditation activity during the preceding academic year, running from 1 July to 30 June. The 2022 edition covers 2021–22, and the 2026 edition covers 2025–26. Together the five editions span the full implementation period of AACSB's 2020 business accreditation standards. The 2026 edition also includes a five-year retrospective of that period (AACSB International, 2026a).

All editions are published as publicly accessible web reports on AACSB's website and were retrieved in October 2026. Because the reports are web pages rather than fixed-format documents, they may be revised after publication. To protect the analysis from later changes, the retrieval date was recorded and an archived copy of each edition was retained.

The editions draw on heterogeneous underlying sources, and the analysis treats that heterogeneity as a feature to be coded rather than as noise. These sources include peer review team reports, school decision reports, continuous improvement review materials, school strategic plans and risk analyses, and accreditation data tables. The 2022 edition also draws on AACSB survey instruments; for example, its faculty data come from the Staff Compensation and Demographics Survey covering 2017–18 to 2021–22 (n = 617) (AACSB International, 2022). The structure of the reports also changed across editions. The 2023 edition reported four frequently mentioned standards, whereas the 2024 and 2025 editions reported the three most cited. The 2025 edition introduced a dedicated section on generative AI. Companion AACSB publications referenced within the editions were excluded so that the corpus remains a single, consistently produced series. One companion source, the 2026–27 Deans Survey, is drawn on in the Discussion as external corroboration only; it was not coded and does not enter the corpus or the findings (Section 5.1).

3.3 Unit of Analysis

The unit of analysis is the *finding segment*: a discrete statement in an edition that characterizes the cohort of reviewed schools. A finding segment may state a common deficiency, a reported prevalence, a recommended practice, or a forward-looking expectation. Exemplar narratives describing individual named schools were coded separately as *exemplars*. Because they are selected by the accreditor to illustrate good practice, they were not used as evidence of cohort-wide patterns. Quantitative values were recorded only where they are stated in the report text. Each value was recorded together with the base it refers to (for example, peer review team reports, decision reports, CIR applications, or schools submitting a given table) and the reporting year. Values presented only within chart images were not tabulated.

3.4 Coding Framework

Coding proceeded in two passes, moving from deductive categorization to inductive abstraction (Lindgren et al., 2020). The first pass was deductive. Each finding segment was coded on three dimensions. The first was the *standard domain*: strategic management (Standard 1), faculty and professional staff resources (Standard 3), assurance of learning (Standard 5), societal impact (Standard 9), or artificial intelligence, which cuts across standards. The second was the *adoption–assurance layer* the segment concerns: the declaration layer (the adoption of priorities in plans, statements, and reports), assurance infrastructure (the indicators, assessment systems, and evidence through which priorities are verified), or the capacity base (faculty sufficiency, qualification, and related resources). The third was the *source of the finding*: peer review teams, accreditation operating committees, AACSB staff analysis, or survey data.

The source code was introduced because the editions attribute similar findings to different bodies and report them on different bases. Without it, an apparent trend across editions could reflect a change of measure rather than a change in the schools. The second pass was inductive. Segments that did not fit the deductive frame, such as findings on financial sustainability, enrollment, risk analysis, and the integrity of research outlets, were coded openly and retained where they bore on the adoption–assurance model.

3.5 Analytical Procedure

The analysis proceeded in three stages. The first stage was *within-edition coding*. Each edition was coded independently, so that every finding was first understood in the context of its own year.

The second stage was *cross-edition comparison*, using a decision rule fixed before comparison. A deficiency category was classed as *persistent* if it appeared among the commonly cited issues in at least four of the five editions, *recurrent* if it appeared in two or three, and *emergent* if it appeared only in later editions. Prevalence figures were compared across editions only where their bases matched. Where the bases differed, the change was described qualitatively and the difference in bases was reported.

The third stage was *interpretive mapping*. Persistent and emergent patterns were mapped onto the adoption–assurance model. Each pattern was then assessed against the three competing explanations identified in the literature: institutional decoupling, capability lag, and transitional adaptation (Section 2.1). An explanation was judged better supported where the corpus contained evidence consistent with it and the literature identified conditions under which it would be expected. The paper treats this weighing as interpretation, not as a finding established by the corpus.

3.6 Trustworthiness, Ethics, and Limitations

Trustworthiness was supported in four ways (Bowen, 2009; Lindgren et al., 2020). First, every coded segment was anchored to its edition and section, and coding decisions were recorded in a coding matrix provided as supplementary material (Supplementary File S1), forming an audit trail. Second, reported figures were checked for internal consistency; for example, regional totals were verified against the sum of their components, and discrepancies are reported in the text. Third, persistence was defined by a decision rule fixed before cross-edition comparison. Fourth, findings were checked against the original wording of the reports, not against secondary summaries. Document extraction and preliminary coding were AI-assisted, and all coded segments and reported figures were verified by the authors against the source reports. The authors hold no role with AACSB International, whether as an accreditation volunteer, mentor, committee member, or staff member, and have no financial interest in its accreditation activities.

The study analyzes publicly available, aggregated documents and involves no human participants. Formal ethics approval was therefore not required.

Several limitations follow from the corpus. The reports are produced by the accreditor and reflect its own selection and framing of findings. Each edition describes a different cohort of visited schools, so differences between editions are comparisons between cohorts rather than changes within the same schools. The size and composition of the 2025–26 cohort was affected by the transition to a six-year review cycle, under which 68 percent of schools with visits scheduled for 2025–26 moved their visits to 2026–27 (AACSB International, 2026a). Quantitative data presented only in chart images were excluded from tabulation. Finally, the reports disaggregate data by macroregion only, so implications drawn for particular countries, including those in Southeast Asia, are explicitly inferential.

4. Analytical Synthesis

This section presents the findings of the five-edition analysis in seven parts. It moves from the accreditation landscape to the persistent deficiencies, then to the four domains in which the adoption–assurance pattern appears, and finally to the forward pressures created by the Global Standards. Interpretation is kept light here. The weighing of competing explanations is reserved for Section 5.

4.1 The Accreditation Landscape and Its Regional Growth Path

Accreditation expanded steadily under the 2020 standards. From 2021–22 through 2025–26, AACSB accreditation grew 14.3 percent worldwide, led by EMEA at 36.6 percent and Asia Pacific at 29.0 percent; these two regions together produced 86 percent of the net gain in accredited schools (AACSB International, 2026a). Initial accreditations granted under the 2020 standards rose from 2 in 2021–22 to 35 in 2025–26, for a five-year total of 82. Extensions over the same period totaled 710, with only 73 in 2025–26 because of the move to a six-year cycle (AACSB International, 2026a). The pipeline also lengthened. The number of schools in the initial accreditation process stood at 278 as of 30 June 2024, 283 as of 30 June 2025, and 326 as of 30 June 2026 (AACSB International, 2024, 2025, 2026a).

Two data issues require resolution before these figures can be used. The first is the regional total. The 2026 map reports 614 accredited schools in the Americas, 254 in EMEA, and 218 in Asia Pacific, with a printed total of 1,806 (AACSB International, 2026a). The components sum to 1,086, not 1,806. A second check supports 1,086. A 14.3 percent five-year increase ending at 1,086 implies a starting base of roughly 950 schools and a net gain of about 136. That gain is of the same order as the new business accreditations reported in the four annual editions from 2022–23 to 2025–26, which total 140. A total of 1,806 would imply a net gain of about 226 schools, which the reported annual counts cannot account for. This paper therefore uses the computed total of 1,086 (Supplementary File S1). On that basis, Asia Pacific holds roughly one in five AACSB-accredited schools.

The second issue is that the annual editions and the retrospective count initial accreditations differently. The 2023 edition reports that 40 schools achieved business accreditation in 2022–23, whereas the 2026 retrospective records 6 schools accredited under the 2020 standards that year (AACSB International, 2023, 2026a). The 2024 edition reports 38 for 2023–24, against 21 in the retrospective (AACSB International, 2024, 2026a). The retrospective explains its low early counts by noting that schools in the initial process generally needed about three years to transition to the 2020 standards. This suggests that the annual figures include schools accredited under the earlier standards. The discrepancy is consistent with the methodological decision to compare figures across editions only where their bases match (Section 3.5).

4.2 Persistent Deficiencies Across Five Editions

Table 1 classifies the standards most frequently identified as requiring attention in each edition, using the decision rule set out in Section 3.5.

Table 1. Standards most frequently identified for attention, by edition

Standard	2022	2023	2024	2025	2026	Classification
1: Strategic Planning	✓	✓	✓	✓	✓	Persistent (5/5)

Standard	2022	2023	2024	2025	2026	Classification
3: Faculty and Professional Staff Resources	✓	✓	✓	✓	✓	Persistent (5/5)
5: Assurance of Learning	✓	✓	✓	✓	—	Persistent (4/5)
9: Societal Impact	—	✓	(C)	(C)	✓	Recurrent (2/5 peer review); near-universal in committee guidance

Note. ✓ = among the standards reported as most frequently cited or as having common issues. (C) = cited in decision reports on the basis of operating-committee guidance rather than peer review team findings. The 2022 classification is based on the edition's common-issues sections, which accompany a chart of the most cited standards. The 2024–2026 editions describe these findings as drawn from peer review team reports but label the source as school decision reports. The five-year retrospective chart's source note gives a date range of "1 July 2025 through 30 July 2026," which appears to be a labeling error. Source: AACSB International (2022, 2023, 2024, 2025, 2026a).

Standards 1 and 3 appear in every edition. The 2022 edition reports common issues for Standards 1, 3, and 5 (AACSB International, 2022), and the 2023 edition names Standards 1, 3, 5, and 9 as those most often flagged for attention by the next visit (AACSB International, 2023). The 2024 and 2025 editions list Standards 3, 1, and 5 (AACSB International, 2024, 2025), and the 2026 edition lists Standards 3, 1, and 9 (AACSB International, 2026a). The retrospective confirms that peer review teams cited Standards 1 and 3 most often over the five years, while schools still in the initial process most often self-identified Standard 5 as needing improvement (AACSB International, 2026a).

The severity data point the same way. Among schools receiving a CIR2 recommendation, which requires an additional year to resolve issues, Standard 5 was cited for 78 percent in 2023–24 and Standard 3 for 83 percent in 2024–25. In 2025–26, Standards 3 and 5 were cited for 54 percent of schools with a CIR2 recommendation (AACSB International, 2024, 2025, 2026a). AACSB's mid-cycle staff review shows the same concentration: 96.8 percent of business CIR applications included at least one standard area requiring attention, and Standard 3 was cited in 90 percent of applications in 2024 and 92 percent in 2025 (AACSB International, 2026a). The retrospective also reports that CIR2 decisions grew over much of the period because reviewers increasingly looked for more mature evidence of continuous improvement and alignment with the standards (AACSB International, 2026a). The bar for evidence, in other words, rose as the standards matured.

4.3 Strategy Without Metrics

The measurement deficiency under Standard 1 is described in nearly the same terms across all five editions. In 2022, plans were expected to contain clearly stated success metrics and key performance indicators measured on a routine basis. Among the common issues in CIR2 cases that year were the absence of defined measures of success and the failure of school leaders to use the plan to guide decisions and resource allocation (AACSB International, 2022). In 2023, schools were expected to show clear, comprehensive, and measurable strategic planning, with regular monitoring and assessment of progress toward strategic objectives (AACSB International, 2023). In 2024, peer review teams observed that strategic initiatives often lacked specificity, which made plans harder to implement, execute, and monitor (AACSB International, 2024). In 2025, teams stressed the use of measurable objectives, performance indicators, and analytics (AACSB International, 2025). In 2026, teams again found priorities without clear baselines, targets, or key performance indicators, together with gaps in responsibilities, timelines, resource commitments, and mechanisms for monitoring and communicating progress (AACSB International, 2026a).

Over the same period, the declaration layer of strategy strengthened measurably. Between 2021–22 and 2025–26, the share of visited schools with a separate societal impact statement in their plans rose from 75 to 88 percent. The share whose plans were explicitly nested in institutional strategy rose from 46 to 61 percent, and the share naming accreditation or AACSB in an objective rose from 14 to 24 percent (AACSB International, 2026a). AACSB characterizes these trends as plans becoming more connected frameworks (AACSB International, 2026a). The corpus thus records strategic plans becoming more integrated in form while the deficiency in measuring them persists essentially unchanged. In 2025–26, 78 percent of plans named faculty development as a core priority (AACSB International, 2026a), even as Standard 3 remained the most cited standard.

4.4 Faculty Capacity as a Structural Constraint

Faculty capacity is the one domain in which peer review teams, operating committees, and AACSB staff consistently identify the same deficiency. The 2022 edition, drawing on survey data, reported that the "additional" category of part-time faculty was high and had risen by 18 percent relative to full-time faculty, and that almost half of the schools reviewed that year cited budgetary restrictions as a stress factor in hiring qualified faculty (AACSB International, 2022). In 2023, about one-third of visited schools fell short of the 90 percent faculty qualifications ratio in at least one discipline (AACSB International, 2023). The 2024 edition advised schools to give faculty adequate time and resources for research and to invest in staffing capacity as they grew (AACSB International, 2024). It also flagged the proliferation of predatory journals as a challenge to the integrity of academic research. The 2025 edition highlighted the difficulty of balancing teaching loads against research contributions (AACSB International, 2025).

The 2026 edition shows the requirements tightening and the strain becoming more visible. Teams found Scholarly Academic criteria that allowed faculty to keep that status without producing peer-reviewed articles. In response, AACSB strengthened its language in 2024 to clarify that maintaining Scholarly Academic status requires peer-reviewed article production (AACSB International, 2026a). Schools that met overall qualification ratios sometimes fell short at the discipline level. Teams also noted risks associated with heavy reliance on adjunct, visiting, additional, or supporting faculty, and identified retirements, turnover, competitive hiring markets, and program growth as threats to faculty capacity (AACSB International, 2026a). The overall participating faculty ratio moved from 85 percent in 2023–24 to 87 percent in 2024–25 and 84 percent in 2025–26 (AACSB International, 2024, 2025, 2026a). The corpus does not describe a crisis. It describes a resource base held near its required thresholds while the demands placed on it rise.

4.5 Societal Impact: From Activity to Demonstrated Change

Across the editions, societal impact moves from immature plans toward a demand for evidence of change. The 2022 edition observed that schools' societal impact plans were still immature and that schools needed to progress beyond lists of service activities. It also noted that no single set of standardized metrics could be applied globally (AACSB International, 2022). In 2023, peer review teams noted the absence of a comprehensive societal impact strategy, and the topic was mentioned in virtually all decision letters sent to schools (AACSB International, 2023). Committee-driven mentions in decision reports then fell from 94 percent in 2023–24 to 66 percent in 2024–25 (AACSB International, 2024, 2025). AACSB staff citations of Standard 9 in mid-cycle CIR applications fell from 31 percent in 2024 to 15 percent in 2025 (AACSB International, 2026a).

By 2026, however, Standard 9 had entered the peer review teams' top three. The concern had also changed. Teams most often asked schools to distinguish activities and outputs from measurable outcomes, noting that some schools presented examples of engagement as impact without demonstrating meaningful societal change (AACSB International, 2026a). The retrospective quantifies this gap. Schools reported nearly 5,000 societal impact activities, and 86 percent named community and societal impact as a strategic priority (AACSB International, 2026a). Yet 8 percent of initiatives demonstrated longer-term impact, and fewer than 1 percent reached the transformation stage (AACSB International, 2026a).

The three bodies reporting on Standard 9 use non-comparable bases, so their figures cannot be read as a single trend. Descriptively, however, the locus of concern shifted. Once declaring a societal impact strategy became nearly universal, the question was no longer whether schools had a strategy but whether they could evidence the change it produced.

4.6 The AI Adoption–Assessment Gap

AI follows the same adoption–assurance pattern on a compressed timescale (Table 2).

Table 2. Artificial intelligence across five editions

Edition	How AI appears	Assessment of AI proficiency
2022	Not referenced; technology in the curriculum centres on data analytics, blockchain, and fintech	Not addressed

Edition	How AI appears	Assessment of AI proficiency
2023	Accreditor welcomes AI as an accreditation tool; teams interested in how schools embed AI in curricula	Not addressed
2024	Accounting units urged to integrate generative AI into curricula; accreditor launches chatbot	Not addressed
2025	97% of schools mention AI in accreditation reports; dedicated generative AI section and exemplars	Not addressed
2026	95% of CIR reports discuss AI; 54% reference generative AI; 28% of new programs technology-related	Described as less commonly measured as a core competency

Note. Prevalence figures for 2025 and 2026 use different bases (schools versus CIR reports) and different years, so they are not directly comparable. Source: AACSB International (2022, 2023, 2024, 2025, 2026a).

In 2022, technology in the curriculum meant blockchain, cryptocurrency, fintech, data mining, and data visualization tools, and AI was not mentioned (AACSB International, 2022). By 2023, the accreditor welcomed AI as an accreditation tool and indicated that peer review teams would be interested in how schools were embedding AI into their curricula (AACSB International, 2023). In 2024, accounting units were urged to integrate generative AI into their curricula (AACSB International, 2024). By 2025, 97 percent of schools mentioned the use of AI in their accreditation reports (AACSB International, 2025). The 2026 retrospective reports that AI appeared in roughly a third of CIR reports during the first two years, rose sharply from 2023–24, and by 2025–26 featured in 95 percent of reports, with 54 percent specifically referencing generative AI (AACSB International, 2026a). Adoption also extended to program portfolios. Of 3,021 new degree programs reported over five years, those in analytics, data science, and AI made up the largest category at 19 percent, and technology-related offerings overall made up 28 percent (AACSB International, 2026a).

The assurance side is where the gap appears. The retrospective states that this adoption is not yet reflected to the same extent in assurance of learning, where AI proficiency remains less commonly measured as a core competency (AACSB International, 2026a). The competency data show assessment expanding in other areas. Among schools submitting Table 5-1, assessment of sustainability rose from 13 to 31 percent, and assessment of entrepreneurship from 16 to 38 percent, between 2021–22 and 2025–26 (AACSB International, 2026a). The edition reports no comparable figure for AI proficiency. The 2025 AI exemplars are also notable for what they show. They describe faculty development certificates, an AI-focused degree program, and a research center. Where assessment appears, it is AI being used *to* assess outcomes, through AI-driven analytics, rather than AI proficiency being assessed as an outcome (AACSB International, 2025). Across the five editions, then, AI moves from absent to near-universal at the declaration and program layers within about three years. The corpus contains no evidence that the assurance layer has followed at a comparable pace.

4.7 Forward Pressures: The Global Standards and Teaching Effectiveness

The corpus closes with new assurance demands that fall on the domain already most strained. AACSB members ratified the Global Standards for Business Education in April 2026, with a volunteer pilot in 2026–27 before the broader transition for visits from 2027–28 (AACSB International, 2026a). Under the new standards, teaching effectiveness becomes part of faculty qualification expectations for every faculty category. Schools must build a systematic approach that draws on multiple measures and incorporates the student voice rather than relying on a single indicator of teaching quality (AACSB International, 2026a). Schools must present draft criteria during the 2027–28 and 2028–29 visits, and formal evaluation begins in 2029–30 (AACSB International, 2026a).

Two further developments bear on schools entering the pipeline. AACSB plans an Accreditation Readiness Assessment Tool, intended to launch on 1 July 2027, which will offer consultative rather than binding feedback before the eligibility application. It has also introduced a peer review field guide providing regional and country-specific information on educational systems, regulatory environments, and cultural conventions (AACSB International, 2026a). Teaching effectiveness is itself an assurance requirement: schools must produce, evaluate, and act on evidence of teaching quality for each faculty member. It therefore adds a new demand for evidence to the capacity base that Section 4.4 identified as already held near its thresholds.

4.8 Summary of Findings

Table 3 consolidates the pattern across domains in terms of the adoption–assurance model.

Table 3. The adoption–assurance pattern across domains, 2022–2026

Domain	Declaration layer (what grew)	Assurance layer (what persisted)	Capacity link
Strategy	Societal impact statements 75%→88%; plans nested in institution 46%→61%; accreditation in objectives 14%→24%	Priorities lacking baselines, targets, and KPIs (all five editions)	Gaps in resources and accountability for implementation
Societal impact	86% name it a priority; nearly 5,000 reported activities	8% show longer-term impact; <1% reach transformation; engagement presented as impact	Fragmented coordination across units
Assurance of learning	Competency assessment broadening (sustainability 13%→31%; entrepreneurship 16%→38%)	Evidence of closing the loop (2022–2025); Standard 5 prominent in CIR2	Faculty involvement in AoL (2023)
AI	95% of CIR reports; 28% of new programs technology-related	AI proficiency less commonly measured	Faculty development as the main AI response (2025 exemplars)
Faculty	Faculty development in 78% of plans	Standard 3 most cited; discipline-level ratio shortfalls; adjunct reliance	Resource base for all of the above

Note. Figures within a row may come from different bases and are not intended for direct comparison. Source: AACSB International (2022–2026a).

Across the five editions, the declaration layer advanced in every domain, while the corresponding assurance deficiencies either persisted in nearly identical terms or, as with societal impact, became the explicit focus of review. Faculty capacity appears in every domain as the common resource on which assurance depends, and it is the only deficiency cited consistently by all three reviewing bodies.

5. Discussion of Findings

The analysis shows a consistent pattern across five editions of AACSB's *State of Accreditation Report*. In every domain examined, schools advanced at the declaration layer: plans, statements, priorities, and programs. The corresponding assurance deficiencies, meanwhile, either persisted in nearly identical terms or became the explicit focus of review. Faculty capacity runs beneath every domain as the common constraint. This section considers what the pattern means for theory, for business schools in Asia Pacific, and for practice, and then states what the analysis can and cannot conclude.

5.1 Weighing the Three Explanations

Section 2.1 identified three competing readings of an adoption–assurance gap: institutional decoupling, capability lag, and transitional adaptation. The corpus offers evidence consistent with each. It does so in different domains, however, which suggests that the gap is better understood as layered than as a single phenomenon.

The decoupling reading draws its strongest support from strategic planning. The measurement deficiency under Standard 1 appears in all five editions in essentially the same language. Over the same period, plans became more integrated in form, and the share of schools naming accreditation itself as a strategic objective rose. A deficiency this durable, alongside growing investment in the visible architecture of strategy, fits the institutional account of

organizations adopting legitimacy-conferring forms ahead of their substance (Snelson-Powell et al., 2016; Thomas et al., 2014). The 2026 finding that some schools presented engagement as impact closely resembles the gap between "talk" and "action" documented in earlier case work (Falkenstein, 2017).

The capability-lag reading is best supported by the faculty evidence. Budget pressure on hiring, rising part-time faculty numbers, and discipline-level ratio shortfalls together suggest a resource base held near its thresholds rather than one deliberately withheld. The literature indicates that coupling between commitment and practice depends on expertise and resources (Kundu, 2019; Snelson-Powell et al., 2016). It also indicates that schools using performance tools implement impact practices more fully (Godonoga, 2025). On this reading, the persistent measurement deficiencies reflect missing assurance infrastructure rather than symbolic intent.

Evidence from outside the corpus points the same way. AACSB's triennial Deans Survey, fielded in July and August 2026, drew 558 valid responses from business school leaders, a response rate of 30 percent (AACSB International, 2026c). Deans rated 49 leadership activities for priority and self-assessed proficiency on a five-point scale. AI in teaching, learning, and research ranked second in priority (4.54) but showed the widest gap between priority and proficiency of any activity (proficiency 3.41; gap 1.13). At the school level, AI readiness, which the survey defines to include faculty AI capability, AI embedded in the curriculum, and AI governance, received the lowest preparedness rating of eight dimensions (2.91, against a strategic priority of 4.37), and 74 percent of respondents placed it among their three greatest challenges. Eighty-four percent of deans also reported limited, very limited, or no time for their own professional development (AACSB International, 2026c). These are self-assessments, and AACSB cautions that the gaps are not objective measures of skill deficiency. They nonetheless indicate that the AI gap visible in the accreditation record is acknowledged, not concealed, by the leaders responsible for closing it. That pattern fits capability lag more closely than symbolic decoupling.

The transitional reading is supported by trends within the corpus itself. Assessment of sustainability rose from 13 to 31 percent of submitting schools, and assessment of entrepreneurship from 16 to 38 percent, over the five years (AACSB International, 2026a). This suggests that assurance does follow adoption, but with a lag. The rise in CIR2 decisions, which AACSB attributes to reviewers expecting more mature evidence, and the shift of the societal impact question from strategy to evidence both point the same way. As the standards matured, the evidentiary bar rose. This is consistent with accounts of accreditation as a temporary isomorphic phase that can give way to more substantive legitimacy (Chedrawi et al., 2019; Prastiwi & Tukiran, 2024).

One condition qualifies this reading. Transition presupposes enough leadership continuity for assurance systems to mature, yet deanships are shortening. The mean tenure of predecessor deans fell from 6.8 years in the 2020–21 survey wave to 5.7 years in 2026–27, and a third of predecessors served three years or less (AACSB International, 2026b, 2026c). Where a multi-year assessment cycle or a six-year review cycle outlasts the dean who launched it, turnover may slow the catch-up that the transitional reading anticipates.

The most defensible synthesis is that all three mechanisms are plausibly at work and that the corpus cannot separate them at the level of individual schools. It does suggest, however, a test that future research could apply. If the gap narrows where measurement capability and faculty capacity are present and persists where they are absent, capability lag and transition are the better explanations. If it persists regardless of capacity, decoupling is.

5.2 Implications for Theory

The findings carry three implications for theory. First, they extend the debate over decoupling in business schools beyond sustainability and responsible management, where most of the evidence has been generated (Falkenstein & Snelson-Powell, 2024; Górska & Kotula, 2026), into assurance domains: strategic measurement, assurance of learning, and the assessment of competencies.

Second, the adoption–assurance model offers an integrative account of strategy execution in knowledge organizations. It treats deficiencies that the literature examines separately as expressions of one structure, in which declarations outpace the infrastructure that verifies them and the capacity that sustains that infrastructure.

Third, the corpus points to a mechanism that institutional accounts tend to underplay: the accreditor's own rising evidentiary bar. When peer review shifts from asking whether a strategy exists to asking whether its effects can be demonstrated, the room for symbolic adoption narrows. Accreditation may therefore generate pressure toward decoupling at first and pressure toward coupling later. We offer this as a proposition rather than a finding.

The AI case qualifies the transitional reading in an important respect. For sustainability and entrepreneurship, assessment instruments remained stable while adoption spread, so assurance could catch up. For AI, the instruments themselves are destabilized. Generative AI undermines the validity of conventional assessment formats (Brattli et al., 2026) and leaves essays and examinations insufficient on their own for assuring learning (Crawford et al., 2026). The AI gap is therefore unlikely to close simply with the passage of time. Business schools must assure a new competency while repairing the instruments they use to assure existing ones. The Deans Survey adds a leadership dimension to this point: the competency that schools must now assure is also the one in which deans report the widest gap between its priority and their own proficiency (AACSB International, 2026c).

5.3 Relevance for Asia Pacific and Southeast Asian Business Schools

Asia Pacific now accounts for roughly one in five AACSB-accredited schools, and with EMEA it produced most of the five-year growth. The 326 schools in process as of mid-2026 will meet a more demanding environment than earlier entrants did: a rising evidentiary bar, a strengthened Scholarly Academic requirement, and, from 2029–30, the formal evaluation of teaching effectiveness. The reports do not disaggregate below the macroregion, so what follows is inference.

Regional studies suggest that university measurement systems in parts of Southeast Asia have relied heavily on input indicators (Santati et al., 2022) and have faced difficulties of buy-in and contextual fit (Armas et al., 2025). Philippine policy analysis points in the same direction at the system level, finding that formally elaborated curriculum and qualification standards coexist with persistent misalignment, unverified prerequisite assumptions, and employer mistrust of degree outcome verification (Quinto et al., 2026). If this is typical, the Standard 1 measurement deficiency may be especially salient for schools in the region. Where institutions depend heavily on part-time faculty or operate under tight hiring budgets, the capacity constraints documented in Section 4.4 are likely to bind early and hard. The planned readiness assessment tool and the regional field guide for peer review teams may help, but neither substitutes for building assurance infrastructure before seeking accreditation.

5.4 Practitioner Implications

For deans and accreditation officers, the central implication concerns sequencing. Every new strategic declaration creates an assurance obligation that falls on the same constrained faculty base. Expanding commitments faster than the capacity to evidence them is therefore not merely inefficient; it is a direct source of accreditation risk, as the CIR2 data illustrate. The specific measures this implies are set out in Section 6.

5.5 What This Analysis Can and Cannot Conclude

The analysis can conclude that the accreditor's aggregated findings over five years show a persistent pattern in which declaration-layer indicators rose while assurance deficiencies persisted; that faculty capacity is the deficiency most consistently cited across all reviewing bodies; that AACSB itself reports AI adoption outpacing the assessment of AI proficiency; and that the concern around societal impact shifted from strategy to evidence.

It cannot conclude that any individual school is decoupled or engaged in symbolic adoption, that the patterns are caused by the mechanisms discussed above, that the AI gap is narrowing (since no AI assessment figure is reported), or that the findings apply to particular countries or to business schools outside the AACSB system. Each edition describes a different cohort, and the reports reflect the accreditor's own selection and framing of evidence. The findings should therefore be read as a structured portrait of accreditation evidence, not as a measurement of business schools in general. The Deans Survey evidence cited in Section 5.1 lies outside the corpus and should be read with its own limits. It consists of self-ratings from the 30 percent of invited leaders who responded, 70 percent of them at AACSB-accredited schools; it was produced by the accreditor with support from Risepoint, an education technology company; and it is used here as corroboration only, not as a finding of this study (AACSB International, 2026c).

6. Conclusions and Recommendations

6.1 Conclusions

This paper set out to examine what five years of AACSB peer review reveal about how business schools carry out strategy under the 2020 standards, with particular attention to artificial intelligence. A longitudinal document analysis of the five editions of the *State of Accreditation Report* supports three conclusions.

First, the deficiencies identified in accreditation review are strikingly stable. Strategic planning and faculty resources were among the most frequently cited standards in every edition, and assurance of learning in four of the five. The measurement deficiency in strategic plans, priorities lacking baselines, targets, and indicators, was described in essentially the same terms from the first edition to the last.

Second, these persistent deficiencies form a pattern rather than a list. In every domain examined, the declaration layer of business school strategy advanced: plans became more integrated, societal impact became an almost universal priority, and AI moved from absence to near-universal mention within about three years. The assurance layer that would verify these commitments did not advance at a comparable pace. This paper has called the resulting distance the adoption–assurance gap. Faculty capacity sits beneath every domain as the shared resource on which assurance depends, and it is the deficiency most consistently cited by all three reviewing bodies.

Third, AI is the sharpest and most consequential instance of the gap. AACSB itself reports that adoption of AI has not yet been matched by its assessment as a learning outcome. Unlike earlier emergent priorities, AI also weakens the assessment instruments on which assurance relies.

The analysis does not establish why the gap exists. The evidence is consistent with institutional decoupling, capability lag, and transitional adaptation, each operating most plausibly in a different domain. Because the corpus consists of aggregated findings about changing cohorts, these explanations cannot be separated at the level of individual schools.

6.2 Recommendations for Practice

For business school leaders, the findings argue for building assurance capacity alongside, and preferably before, new strategic commitments. Every strategic priority should be adopted together with its baseline, target, responsible owner, and review cycle. A plan that names fewer priorities but can evidence all of them is likely to fare better in review than one that names many it cannot measure.

AI proficiency should be specified as a program-level learning goal and assessed directly, not inferred from AI's presence in courses or programs. Existing AoL architecture can accommodate this; digital competencies have already been assessed through AoL rubrics (Vesty et al., 2022). Assessment design should also respond to the validity threats that generative AI creates, for instance by including supervised, staged, or process-based components (Crawford et al., 2026; Oliveira et al., 2025).

Societal impact portfolios should favour a smaller number of focused initiatives, each with an explicit chain of evidence from activity to outcome, rather than an expanding inventory of activities. Faculty planning should monitor qualification ratios at the discipline level, plan for succession, and begin building a system of evidence for teaching effectiveness now, well ahead of formal evaluation in 2029–30. Technology alone is unlikely to suffice for this purpose; evidence from a Chinese vocational college suggests that faculty performance systems also require clear, role-aligned standards and sound data governance (Liu & Magnaye, 2026).

6.3 Recommendations for the Accreditor and Quality Assurance Bodies

Several of this paper's analytical difficulties arose from the reports themselves. AACSB could strengthen the value of the series as evidence by reporting comparable indicators on consistent bases across editions, by stating the base for each prevalence figure explicitly, and by correcting identifiable errors in published totals and source notes. Reporting the prevalence of AI proficiency as an assessed competency would allow the gap AACSB itself identifies to be tracked over time. Disaggregating data below the macroregion would make the reports more useful to schools in regions where growth is concentrated. National quality assurance agencies in Southeast Asia may also find value in aligning their institutional measurement expectations with the outcome-oriented evidence that international accreditation increasingly requires.

6.4 Recommendations for Institutional Design in Asia Pacific

Business schools in Asia Pacific and Southeast Asia that are entering the accreditation pipeline do so after the evidentiary bar has risen. For these institutions, the analysis suggests treating measurement infrastructure, data systems, and faculty capacity as preconditions for accreditation rather than as outcomes of the process. Consultative instruments such as AACSB's planned readiness assessment can usefully inform that sequencing. Because the reports

provide no country-level evidence, these recommendations remain inferential and should be tested against local conditions.

6.5 Directions for Future Research

Four lines of inquiry follow from this study. School-level studies could test the conditional pattern proposed in Section 5.1, namely whether the gap narrows where measurement capability and faculty capacity are present, which would help distinguish decoupling from capability lag. Empirical research on how business schools define and assess AI proficiency, and with what validity, is needed to move the AI literature from the classroom to the institution. Studies of in-process schools in Southeast Asia would address the regional gap identified in Section 2.7. Finally, continued analysis of future editions would show whether the patterns documented here change under the Global Standards, and comparison with other accreditation systems would test whether the adoption–assurance gap is specific to AACSB or general across the field.

6.6 Closing Statement

Five years of accreditation evidence suggest that business schools rarely fail at stating their intentions. Where they fall short is in demonstrating them. As accreditation shifts from asking what a school plans to asking what it can show, the schools best placed to succeed may be those that treat assurance not as the final step of strategy but as part of its design from the start.

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