



## **AACSB Assurance of Learning Standards: An Interpretation**



**An AACSB White Paper issued by:**

**AACSB International Accreditation  
Coordinating Committee  
AACSB International Accreditation  
Quality Committee**

**20 November 2007**

## **AACSB ASSURANCE OF LEARNING STANDARDS: AN INTERPRETATION**

### **INTRODUCTION**

This document provides guidance consistent with the spirit and intent of AACSB International “Assurance of Learning” (AOL) accreditation standards.<sup>1</sup> This guidance does not represent a change to the standards, but it is designed to facilitate additional dialogue on AACSB’s AOL standards and processes. The content was developed based on experiences from AACSB peer reviews, feedback from AACSB accreditation committees, discussions from AACSB seminars and conferences, as well as other general feedback. Additionally, the paper draws significantly from materials that can be found in the AACSB Assessment Resource Center (see [www.aacsb.edu/resource\\_centers/assessment/default.asp](http://www.aacsb.edu/resource_centers/assessment/default.asp)).

### **BACKGROUND**

AACSB introduced the concept of “outcomes assessment” in its 1991 standards as a requirement for accredited institutions. At that time, the standards allowed significant flexibility in assessment processes including relying on indirect assessment measures, surveys of alumni, graduating students, employers, and other similar forms of feedback. In 2003, AACSB standards were changed to reflect the maturity of the “outcomes assessment” movement and need for improved accountability measures. The 2003 standards place emphasis on direct assessments of student learning. In mandating direct assessment, AACSB expects accredited institutions to formulate specific learning goals and conduct appropriate direct assessments of learning for purposes of improving curricula when deficiencies or opportunities for improvement are found.

The AOL standards support two principles which are the foundation of AACSB accreditation, accountability and continuous improvement. In terms of accountability, “... Measures of learning can assure external constituents such as potential students, trustees, public officials, supporters, and accreditors, that the organization meets its goals” (AACSB 2007, p.60). In terms of continuous improvement, “... By measuring learning the school can evaluate its students’ success at achieving learning goals, can use the measures to plan improvement efforts, and (depending on the type of measures) can provide feedback and guidance for individual students” (AACSB 2007, p.60).

Palomba and Banta (1999) define the outcomes assessment process as:

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<sup>1</sup> AACSB International expresses its appreciation to Dr. Kathryn D. Martell, Associate Dean, School of Business, Montclair State University, for her assistance with this paper as well as her support of AACSB activities related to its assurance of learning standards.

*The systematic collection, review, and use of information about educational programs undertaken for the purpose of improving student learning and development (Palomba and Banta, 1999).*

The outcomes assessment process should include:

1. Definition of student learning goals and objectives
2. Alignment of curricula with the adopted goals
3. Identification of instruments and measures to assess learning
4. Collection, analyzing, and dissemination of assessment information
5. Using assessment information for continuous improvement including documentation that the assessment process is being carried out in a systematic, ongoing basis. (AACSB Assessment Resource Center, 2007)

Another form of the above steps can be stated as:

1. What will our students learn in our program? What are our expectations?
2. How will they learn it?
3. How will we know they have learned it or not?
4. What will we do if they have not learned it?

The remainder of the paper will review AACSB standards, the fundamentals of an outcomes assessment program, and the appendix addresses a series of “Frequently Asked Questions” related to the AOL standards and outcomes assessment practices.

### **AACSB AOL Standards**

Standards 15, 16, 18, 19 and 21 deal with the requirements to establish learning goals in terms of required knowledge and skills for programs at different levels. Curricula content guidelines also are provided in the AOL standards, but are not addressed in this paper.

AACSB Standard 15 (Management of Curricula) states:

*The school uses a well documented, systematic process to develop, monitor, evaluate and revise the substance and delivery of the curricula of degree programs and to assess the impact of the curricula on learning.*

Standard 16 (Bachelor’s or undergraduate level degree: Knowledge and skills) states:

*...Adapting expectations to the school’s mission and cultural circumstances, the school specifies learning goals and demonstrates achievement of learning goals for key general, management-specific,*

*and/or appropriate discipline-specific knowledge and skills that its students achieve in each undergraduate degree program.*

Standard 18 (Master's level degree in general management (e.g., MBA) programs: Knowledge and skills) states:

*...Adapting expectations to the school's mission and cultural circumstances, the school specifies learning goals and demonstrates master's level achievement of learning goals for key management-specific knowledge and skills in each master's level general management program.*

Standard 19 (Master's level degree in specialized programs: Knowledge and skills) states:

*...Adapting expectations to the school's mission and cultural circumstances, the school specifies learning goals and demonstrates achievement of learning goals in each specialized master's degree program.*

The spirit and intent of Standards 15, 16, 18 and 19 also apply to doctoral programs which are addressed in Standard 21 which outlines broad learning goals for such programs.

## **THE AOL PROCESS**

This section provides an expanded discussion of the learning outcomes assessment process introduced above. It begins with a discussion of the need for program level assessment to meet AACSB standards.

### **The Focus is the Program**

Learning goals can be established at different levels in the educational process. At the course level, faculty members normally have detailed learning goals which are addressed via the course plan or syllabus. Course-level assessments are each faculty member's responsibility and are not the focus of AACSB's assurance of learning standards and related outcomes assessment processes. AACSB is concerned with learning goals that are program-level in focus and, thus, broader, more general in nature.

Learning goals should reflect broad educational expectations for each degree program, regardless of major. They also reflect the major intellectual and behavioral competencies a program intends to instill in its students due to the total educational experience across a given program. Goals should be stated in terms of "what do we want our students to be?" The learning goals in this context should reflect those skills and knowledge areas that are most valued and should be demonstrated by graduates as a result of their overall, total educational

experience. From another perspective, the learning goals should express expectations that reflect the expected depth and breadth of student knowledge and skills that are the sustainable foundations for life-long learning in support of their professional and personal development.

### **What is a Program?**

Since the focus of AACSB's AOL standards is at the programmatic level, it is important to define "program." The standards state, "... The school must specify learning goals for each separate degree program" (AACSB 2007, p. 61). As noted elsewhere, separate assessments for a major, concentration, or individual course are not required by AACSB, and will not be a substitute for program assessment, but can be implemented if the school must meet standards from other accrediting bodies or wants to assess at this level. The one exception is that schools holding separate AACSB accounting accreditation should have an assessment process for the accounting major. This can build upon the system used for all other business programs.

Curricula content determines if one set or a variety of sets of learning goals are needed. For example, regardless of degree title, if an undergraduate business program has a common framework for general knowledge and skill areas and management-specific skill and knowledge areas as foundations for a major or concentration – that is, they share a common core – one set of learning goals may be defined for all undergraduate programs with this format. If, however, a school has more than one undergraduate degree program, and there are significant differences in the programs' curricula, there should be some differences in the programs' learning goals and thus separate assessments.

At the MBA level, if full-time and part-time programs are essentially the same in content, one set of learning goals can be used regardless of delivery mode. An executive MBA program may require a separate set of learning goals given the differences that are normally found in such program when contrasted to traditional MBA programs. Each specialized masters program will need a unique set of learning goals; however, some may be the same across all such programs where common skills and knowledge are addressed (e.g., communication skills may be assessed in each specialized masters program). AACSB standards address learning goals for doctoral programs in Standard 21. If the program has a different focus than what is described in the standards, a different set of goals will be needed.

### **The Assessment Process**

The assessment process, introduced earlier, is outlined in the following section.

**Step 1: Establish learning goals and objectives:**

Each AACSB accredited business school and accounting program must develop a set of learning goals for each program that is consistent with the mission of the school or accounting program. “The mission and strategic objectives set out the intentions of the school, and the learning goals say how the degree programs demonstrate the mission” (AACSB 2007, p. 60). Each learning goal should describe the desired educational outcome that students should be able to accomplish when they graduate from the program, regardless of their major or concentration.

The expectation is that a school or accounting program will specify 4-10 learning goals for each degree program. Learning goals should be broad statements of accomplishment that cut across a curriculum. Assessment outcomes in this context address student achievement at a macro-level rather than in specific courses which is each faculty member’s responsibility. A learning goal can be stated as, “Upon graduation our students will ... ” As stated earlier, the learning goals should express expectations that reflect the depth and breadth of student knowledge and skills that are the sustainable foundations for life-long learning in support of their professional and personal development.

Learning goals are broad statements and, taken alone, are not suitable for assessment. Therefore, each learning goal must be translated into one or more learning objectives which describe a measurable attribute of the overall learning goal. Some examples of learning goals and corresponding objectives are shown in Table 1. For each learning objective, an assessment device or process must be developed to allow an evaluation of student performance on that objective providing a reasonable basis for conclusions about student performance on the overall learning goal.

Faculty should lead the development of learning goals and subsequent learning objectives. However, the standards call for input from a variety of stakeholders including alumni, students, and employers. Operationally, this input often occurs through advisory boards that have representatives from various stakeholder groups beyond the faculty.

Program learning goals should include goals that address some or part of the general knowledge and skills areas (e.g., communication skills, problem-solving abilities, ethical reasoning skills, language skills, technology skills, etc.) as well as management-specific knowledge and skill areas (e.g., directly relate to management tasks that form the business foundation of degree requirements) described in Standard 15.

**Table 1: Examples of Learning Goals and Corresponding Objectives**

**Learning Goal:** Our graduates will understand the importance of behaving ethically in their professional lives (i.e., have an ethical perspective).

**Corresponding Objectives:**

- Our students will know the professional code of conduct within their discipline.
- Our students will identify the activities/issues in their chosen profession that may present ethical challenges, and will articulate the consequences associated with unethical behavior.
- Our students will identify an ethical dilemma in a scenario case and apply an ethics model or framework to propose and defend a resolution.

**Learning Goal:** Our graduates will demonstrate problem solving skills, supported by appropriate analytical and quantitative techniques.

**Corresponding Objective:**

- In a case setting, students will use appropriate analytical techniques to identify a business problem, generate and compare alternatives, and develop a solution.
- In a case setting, students will recognize and analyze ethical problems, choose, and defend a solution.

**Learning Goal:** Our graduates will be effective communicators.

**Corresponding Objectives:**

- Our students will produce professional quality business documents.
- Our students will deliver a professional quality presentation accompanied by appropriate technology.
- Our students will demonstrate effective interpersonal communication skills in a team setting.

**Learning Goal:** Our graduates will have a global perspective.

**Corresponding Objectives:**

- Our students will define key components of countries' business environments and give examples of how environmental components differ across countries.
- Our students will evaluate the foreign market potential for a product and develop an entry strategy.
- Our students will adapt a domestic marketing (or human resource) strategy for a foreign operational setting.
- Our students will diagnose cross-cultural communication issues in a case setting and propose appropriate solutions.

Note: Multiple objectives are not required for each learning goal, but multiple learning objectives could be observed in support of a particular learning goal.

At the undergraduate level, additional learning goals for a major or concentration are not required by AACSB but are optional as noted earlier. If a business school or accounting program wants to assess learning goals related to a specific major, that is certainly within the spirit and intent of AACSB expectations and standards but does not eliminate the requirement to assess at the program level. AACSB accredited accounting programs will need an assessment program that extends into the accounting components of the various degree programs offered.

Learning goals, the operational learning objectives, and assessment processes should be subjected to period review and change as may be necessary, i.e., continuous improvement in assessment processes is expected.

### **Step 2: Alignment of curricula with adopted goals:**

Since the learning goals are established within an “across the curriculum” context, the next step is to ensure that the curriculum addresses the learning goals. Ideally this occurs in a number of courses. That is, there should be clear evidence that the work students are doing in one or more classes directly supports student achievement of the learning goals. The more places in a curriculum that support one or more learning goals, the greater the probability of student success. For example, goals that address oral presentation skills, critical thinking skills, problem-solving skill, etc. can be addressed in a variety of courses regardless of the content area. The alignment of learning goals and curricula is critical. If learning goals are adopted but are not addressed in the curricula, the outcomes assessment process will be worthless.

### **Step 3: Identification of assessment instruments and measures:**

Business schools and accounting programs have significant flexibility in the selection of student outcomes that are subjected to assessment instruments or tools. Similarly, a variety of acceptable approaches are available for directly assessing student learning<sup>2</sup>:

- Selection
- Course-embedded measures
- Demonstration through stand-alone testing or performance

“Selection” is an assessment tool whereby students are selected to participate in a program on the basis of their knowledge and skills developed from prior educational experiences. The learning goal can be validated through an appropriate process that provides evidence the goal (or goals) is already met prior to entering the program. Table 2 provides some examples of “selection” processes.

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<sup>2</sup> In order of current popularity, course-embedded measures are used most often followed by demonstration through stand-along testing or performance. Selection methods are rarely used.



**Table 2: Examples of Assessment Measures-Selection**

<p><b>Learning Objective:</b> Students will demonstrate competency in a second language to qualify for admission.</p> <ul style="list-style-type: none"> <li>▪ <b>Assessment Measure:</b> Acceptable score on standardized examination of a second language is required for admission to a business program.</li> </ul> <p><b>Learning Objective:</b> Students will demonstrate an acceptable level of written communications skills.</p> <ul style="list-style-type: none"> <li>▪ <b>Assessment Measure:</b> An essay is required for admission which is evaluated for writing competencies.</li> </ul> <p><b>Learning Objective:</b> Students will demonstrate competency in statistical analysis and reasoning skills.</p> <ul style="list-style-type: none"> <li>▪ <b>Assessment measure:</b> A placement exam is given to measure competency as part of the admissions process.</li> </ul> <p><b>Learning Objective:</b> Students will demonstrate competency in use of technology prior to entering the business school.</p> <ul style="list-style-type: none"> <li>▪ <b>Assessment measure:</b> A standardized examination or users test is used and students must earn an acceptable score to be admitted to the business school or successfully complete remedial work.</li> </ul>
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“Course-embedded” measures relate to specific course assignments in a class where the students’ work on that assignment may also be used for outcomes assessment purposes. In the course embedded method, course assignments or other student demonstrations from a course are evaluated for the purposes of AoL through a separate, distinct process that is driven by criteria established by the faculty (plural). For example, if a case from a marketing class is used to assess students’ writing skills for AoL purposes, it will be evaluated twice: once according to the professor’s criteria for a case grade for the course, and a second time according to the faculty’s (plural) criteria for effective written communications. Table 3 provides some examples of “course-embedded” assessment processes.

“Demonstration through stand-alone testing or performance” relates to assessment of student achievement on one or more learning goals evaluated through a standardized assessment developed either externally for the school or internally by the school. These assessment activities take place outside of normal classroom activities. This form of assessment works well when students must demonstrate competencies in certain knowledge and/or skill areas as

requirements for graduation or other required level of achievement as part of their academic program. Examples of “demonstration” assessment processes are shown in Table 4.

**Table 3: Examples of Assessment Measures-Course Embedded**

**Learning Objective:** Our students will produce professional quality business documents.

- **Assessment measure:** Students’ work from a case analysis assigned in a senior capstone course is assessed for writing effectiveness.

**Learning Objective:** Our students will demonstrate appropriate abilities to integrate knowledge across business disciplines in a case solution.

- **Assessment measure:** A case analysis presentation in a business strategy class is assessed for developing a strategic recommendation that spans functional areas.

**Learning Objective:** Students will recognize and analyze ethical problems, choose, and defend a solution.

- **Assessment measure:** A case analysis from the capstone MBA policy class is evaluated in regards to students’ recognition of the ethical dilemma, generation and comparison of alternatives, and development of a solution.

**Table 4: Examples of Assessment Measures-Demonstration Through Stand-alone Testing or Performance**

**Learning Objective:** Students will demonstrate competence and understanding of basic business disciplines and concepts

- **Assessment measure:** Students must successfully complete a stand-alone, standardized examination at the end of their degree program.

**Learning Objective:** Students will demonstrate appropriate writing skills to produce quality business documents.

- **Assessment measure:** A written communications assignment at the end of the degree program is evaluated for writing competence.

**Learning Objective:** Students will demonstrate competence to integrate knowledge across business fields in solving a business problem.

- **Assessment measure:** A senior thesis or project is required and evaluated for integration of business knowledge across fields.

Assessment measures should be selected after learning goals/objectives have been established. If assessment measures or tests drive the selection of learning goals (i.e., due to ease of use), there is high risk that more critical learning goals may not be considered or evaluated. This temptation to develop program goals and objectives around a particular assessment device should be avoided.

Regardless of the assessment tool that is selected for each learning goal, an acceptable, internal performance benchmark should be established to determine if student performance is acceptable or not. Such a benchmark could be based on the judgment of faculty or a pre-determined standard could be established, e.g., 85% of graduating students will be evaluated as “acceptable” on a course-embedded exercise designed to evaluate effective writing skills or graduating students will perform in excess of the national average on a standardized, norm-referenced test designed to measure basic understanding across business disciplines. Essentially, it is important to determine what level of student performance on a specific learning goal triggers curricula interventions to address deficiencies. Internal benchmarks should provide challenging, but attainable goals. It is likely that schools may not achieve all goals but this is the process of continuous improvement as articulated in Steps 4 and 5.

#### **Step 4: Collection, analyzing, and dissemination of assessment information:**

Once data are collected on student performance through the outcomes assessment process, it must be shared with and analyzed by the appropriate faculty committees and the leadership of the business school or accounting program. A standing faculty committee is the preferred mechanism for evaluating assessment results. If this part of the process fails, the entire assessment system fails.

The collection process should be systematic across AACSB review cycles; however, a school may choose to not measure student performance annually on every learning goal. Normally, learning goals should be assessed at least twice within each review cycle. Of course, a multi-year assessment process should not extend this effort across so many years that the process fails to meet the spirit and intent of AACSB standards for continuous improvement.

#### **Step 5: Using assessment information for continuous improvement including documentation that the process is being carried out on an ongoing, systematic basis:**

Regardless of the assessment processes that are deployed, the school and/or accounting program must demonstrate assessment data are being used to inform the leadership and faculty about the effectiveness of their educational programs. Furthermore, for AACSB accreditation reviews, schools should present examples of student performance on assessment measures and

document how and where assessment outcomes have been used for continuous improvement of curricula.

## **INDIRECT MEASURES**

Schools may wish to continue or initiate indirect assessment measures such as alumni surveys, graduating student surveys, and/or employer surveys. Information from these indirect measures can compliment the direct assessment processes, but they are not acceptable substitutes for direct assessment of learning.

## **OUTCOMES ASSESSMENT, COURSE GRADES AND FACULTY PERFORMANCE EVALUATIONS**

Implementing an assurance of learning program is a challenging task and requires a commitment of the business school administrators and faculty to be successful. Some faculty members view outcomes assessment processes as intruding on their classes and potentially their academic freedom. Others may argue that class grades should be sufficient measures of learning the content covered by a faculty member in a particular course. Course grades, by intentional design, measure student learning associated with content and activities specific to a course. In most instances, this falls short of providing evidence of student learning designed around broad knowledge and skill areas. Course grades fail to provide this evidence because:

- Course grades are aggregate measures (mean or total points) on examinations, research papers, other projects, homework, presentations, class participation, etc. and, therefore, can not measure students' performance or achievement of a specific skill or knowledge set.
- Professors set the criteria and standards for their courses which may not be completely aligned with program-level learning goals because of the need to facilitate student learning relative to a specific business discipline for which the faculty member is responsible.

Of course, as noted elsewhere, a course product (e.g., paper, presentation, report, etc.) may be an excellent assessment tool for evaluation against a program learning goal. Thus, course products may have dual purposes, but course grades, by themselves, will not provide the information needed.

Another important concern is that outcomes assessment processes must be separated from the faculty performance evaluation system. Different processes should be in place to support the evaluation and development of faculty including assessment of teaching effectiveness along with individual faculty performance on other dimensions including research and service activities. The outcomes assessment process is focused on the collective success of the faculty as a whole on the specified, broad learning goals providing evidence of student

learning for continuous improvement purposes relative to programs and not the individual performance of a faculty member.

## **SUMMARY**

This paper provides a summary of AACSB's assurance of learning standards and describes what an outcomes assessment program should include. The appendix provides a series of questions and responses that address common issues regarding the AOL standards.

## **References**

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## **APPENDIX**

The following section provides responses to frequently asked questions regarding AACSB AOL standards and outcomes assessment processes.

### **What are AACSB expectations regarding the implementation of an AOL program?**

The current AACSB standards were adopted in April 2003 and a transition period was outlined allowing schools time to design and implement an AOL program. In 2007, the standards stated that schools should have a complete AOL process in place, including feedback of assessment data into the curricula review process. In 2007, the original transition timeline was removed from the standards document and new language inserted to state that schools should be demonstrating a high degree of maturity for AOL processes. For peer review visits in 2007-08 and beyond, the impact of assessment outcomes on curricula should be evident (AACSB 2007, pg 69).

### **Must all students be assessed?**

Assessment data collected from valid statistical samples of student work is acceptable to support conclusions about learning outcomes and identification of areas for improvement. Sample characteristics should be established to provide a high degree of confidence that the data are representative, valid, and reliable.

**Can assessment take place outside of the business school?**

Yes, but the learning goals that are being assessed should be relevant for business and accounting students and established (agreed upon) by the faculty.

**What is the minimum performance standard?**

AACSB has no such absolute standard. The goal or benchmark for overall student performance on any given learning goal should be determined by each school consistent with its mission, degree programs, and student profile. This performance level provides a basis to determine if the collective student performance on any given learning goal is acceptable or unacceptable. If performance is unacceptable, curricula change should follow to address the problem.

**Must all graduates meet the expected standard on all learning goals?**

No, but the learning goals do represent the intentions of the faculty for every student. If students are not achieving the learning goals at acceptable levels, action must be taken to strengthen the curriculum for future students.

**Can a faculty member be responsible for the assessment of a learning goal within his/her class?**

While in practice many schools choose to incorporate outside assessors in their course-embedded assessments, it is possible to have the class professor perform this function. For this to occur, however, the learning goal, operational objective, and supporting rubrics for evaluating performance must be used consistently and follow the collective decisions of the faculty as a whole regarding what constitutes acceptable student performance.

**Must learning goals be measured separately?**

Each learning goal should have its own performance standard, but a common method or activity can be used to gather data on more than one learning goal. For example, a case analysis may be useful for assessing analytical thinking as well as writing skills or a presentation may be used for evaluating oral communication skills and business disciplinary competence.

**Is benchmarking against other institutions required?**

AACSB standards do not require inter-institutional benchmarking for student outcomes. Learning goals are unique to each institution though many institutions may have some common goals (e.g. communication skills).

**Should student learning be assessed at multiple points in the curriculum?**

The standards do not require multiple assessments at different points in a curriculum. Pre-test and post-test observations may be valuable and can be used, but AACSB standards do not require this.

**If specific students do not perform well on assessments, is remediation required?**

Outcomes assessment processes are designed to identify areas for program improvement. Remediation is not required for individual students; however, if assessment data indicate a serious deficiency across a large number of students, an intervention may be desirable, but it is not required. These results, however, should be factored into the assessment process, and action is expected for future students.

**Can the collective work of student teams be used for assessment?**

Collective work from a student team does not provide a basis to assess individual student performance and outcomes except where teamwork is a learning goal. In that case the collective work of the team may provide a basis for assessing performance as a team member.

**How many learning goals are needed?**

AACSB expects schools to specify 4-10 learning goals for each degree program. There is no limit, but this is the guidance in order to keep the assessment program manageable.

**Must all learning goals be assessed each year?**

AACSB standards specify “a systematic process” only. Each goal does not have to be assessed every year, but a systematic process is needed to insure all goals are assessed to support meaningful curricula change and development.

Normally, each goal should be evaluated at least twice over a five-year AACSB review cycle.

**What documentation must be maintained?**

Schools should maintain copies of instruments, course-embedded assignments, scoring grids or rubrics, summary of data and analyses, samples of student products used, documentation that the data was used, and documentation of the curricula actions that were taken based on assessment results.

**What other factors can affect curricula development/improvements?**

The implementation of an AOL process for evaluating student learning is a key component of the curricula development process in any business school or accounting program. At the same time, there are other factors that may also dictate curricula change including external, environmental factors that could affect major curricula change, the development of new programs, etc. Such factors should not be ignored and when curricula change is affected by external factors, such events should be documented.

**What are the most popular learning goals adopted by AACSB accredited business schools?**

Based on surveys conducted by Dr. Kathryn Martel of Montclair State University, the most popular business-related learning goals are: effective communication skills, ethics, knowledge of all business disciplines, critical thinking, effective decision making, problem solving ability, ability to integrate across business disciplines, global perspective, team skills, and competency in the major.