

EVALUATION OF THE 2014 BEST UNDERGRADUATE ACCOUNTING PROGRAMS AS COMPARED TO THE 2004 TOP UNDERGRADUATE ACCOUNTING PROGRAMS

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ABSTRACT

This paper describes and compares the profiles of the top accounting programs in the United States as identified by U.S. News and World Report in 2004 with the profiles of the top accounting programs in the United States as identified by the Accounting Degree Review in 2014. The Accounting Degree Review's list is a weighted average based on the rankings in U.S. News and World Report, Bloomberg Business Week, and Public Accounting Report. A thorough examination of each school's web site has been conducted to gather information concerning the requirements for an undergraduate degree in accounting from two points in time over a ten year span (2004 and 2014). Course descriptions rather than simply course titles have been evaluated for each accounting course included in the business core and requirements of the accounting major. The emphasis of the study is, not only to develop a profile of top programs but also, to determine changes within accounting programs during the period from 2004 to 2014.

Introduction

This study examines the change in requirements to graduate with an undergraduate business degree majoring in accounting in 2004 as compared with requirements in 2014 within the United States. A profile was developed of the top thirty accounting programs as identified by U. S. News & World Report for 2004 and compared with a profile of the top thirty schools as identified in 2014 for the first time by the Accounting Degree Review.

Accounting program rankings by the U. S. News & World Report are based on surveys of deans and senior faculty members from accredited business schools of the Association to Advance Collegiate Schools of Business (AACSB) International (Morse, 2014). Survey respondents appraise the undergraduate business program quality on a scale of 1 (marginal) to 5 (distinguished) for each program with which the respondent is familiar (Morse, 2014). In contrast, accounting program rankings by the Accounting Degree Review are meant to provide a more unbiased and objective ranking of accounting (and finance) degree programs based on the combination of three individual rank-

ings from U.S. News & World Report, Bloomberg Businessweek, and Public Accounting Report. Such factors as reputation, prestige, student evaluations, accreditation, and costs are reassessed by the Accounting Degree Review in developing its rankings. (D. Barizo, 2015). While U. S. News & World Report surveys deans and senior faculty members, the Public Accounting Report utilizes a survey approach which focuses only on opinions from accounting faculty (Public Accounting Report, 2013). Bloomberg Businessweek surveys both senior business majors considering their satisfaction with a program's performance in teaching, academic services, and career support and employers considering which programs produce the highest quality of graduates (Gloeckler, 2013). In addition to the student and employer surveys, Bloomberg Businessweek considers data related to SAT scores, student-faculty ratio, the class size of core business classes, student internship percentages, and other factors related to the Master of Business Administration (MBA) program (Gloeckler, 2013). By utilizing the ratings from all these sources, the Accounting Degree Review list incorporates the subjec-

tive input of deans, faculty, students and employers, as well as objective data.

The information for this paper has been acquired by visiting the web pages for the top 30 undergraduate accounting programs listed in the U.S. New and World Reports for 2004 and the web pages for the 30 best undergraduate accounting programs as listed in Accounting Degree Review for 2014 (first time Accounting Degree Review ranked the best 30). Additionally, each school's catalog web page was visited to gather supplemental information and to review the content of accounting and business courses included in this study. Information in the presented tables show findings from private and public schools as well as Business Accredited (only) and Accounting Accredited schools.

Overview of the Thirty Best Undergraduate Accounting Programs

Although in 2004, there were 30 programs listed, data could only be used for 28 of the programs. Table 1 provides an overview of undergraduate accounting programs for 2004 and 2014. The importance in AACSB accreditation is emphasized by the 21.4% increase in the percentage of programs with AACSB business accreditation over the ten year period (from 78.6% of the programs in 2004 to 100% of the programs in 2014). An undergraduate accounting program cannot have AACSB accounting accreditation unless the program also possesses AACSB business accreditation. In 2004, not all programs had business accreditation; however, the programs that did have business accreditation also possessed accounting accreditation.

The number of public schools (20) remained the same in both rankings. Although the number of private schools is up in 2014, two less schools have usable data in 2004. Table 1 shows graduate accounting education has increased overall at the schools with the best undergraduate accounting programs rankings. This increase is probably a reflection of the growth of the 150 hour requirement for the CPA exam. The major exception to this noted increase is the MBA degree with an accounting concentration. That degree has decreased in popularity while the number of schools offering an MS in Accounting and/or Tax has increased. No growth is reflected in MS degrees in Information Systems or Accounting PhDs.

Table 1 shows a slight decrease in the average number of hours for a business degree over the ten year period, with the maximum number of hours at any top 30 school dropping from 131 to 126 semester hours and the minimum rising from 112 to 118.5 semester hours. During this ten year period, AACSB removed its requirement for half of

the courses in a business degree be non-business courses, and state boards of accountancy moved toward the 150 hour requirement for a CPA certificate. The average hours in the accounting major increased from 17.8 to 23.3 semester hours. While the minimum semester hours remained the same at 12 when comparing 2004 and 2014, the maximum semester hours dropped by three hours in 2014. When looking at the Business Core classes, the semester hours increased from 41.1 to 45.8, and the number of semester hours within the business core increased from 5.7 to 9.3 in 2014.

Those accounting program not possessing AACSB accounting accreditation are reflected in Table 2. Five of the programs are private schools and four of the programs are public schools.

Accounting Courses in the Accounting Curriculum

Accounting curriculum requirements shown in Table 3 reflect courses as (1) either part of the business core as a requirement of all business majors or (2) as part of the required accounting major at the school. Courses are listed with the course required most often listed first in the table, followed by the second most often required course. This process continues until accounting courses required by less than four programs are lumped together in the "Other" category. Accounting courses are shown as to the number and type of school requiring the course and the number of semester hours required. Accounting elective (Elective) courses have not been included in this table but are addressed individually in Table 12.

In the top 30 ranked programs, a Bridge Program or Bridge Course is no longer required. When the first introductory accounting course(s) were taught without using debits and credits, this program (or course) was used to insure students were ready for intermediate accounting. Additionally, no programs are in the top 30 which use an integrated approach to teaching accounting. In the typical primary courses in an undergraduate accounting program, a trend has emerged toward requiring more accounting as Table 2 reflected with the average number of semester hours increasing between 2004 and 2014. The only two areas, other than Introductory Accounting which was already required by all schools in 2004, were Analysis of Financial Statements and Advanced Financial Accounting. Analysis of Financial Statement shows the same number of programs requiring the course, but the percentage of programs requiring the course declined due to only 28 programs being analyzed in 2004. Advanced Financial Accounting declined by one less program requiring it in 2014.

**TABLE 1
OVERVIEW OF THE 2004 AND 2014'S
BEST UNDERGRADUATE ACCOUNTING PROGRAMS**

Data Description	2004		2014	
	Number	Percent	Number	Percent
Schools	28	100%	30	100%
AACSB Accredited-Business	22 / 28	78.6%	30 / 30	100%
AACSB Accredited-Accounting	22 / 28	78.6%	21 / 30	70%
Private	8 / 28	28.6%	10 / 30	33.3%
Public	20 / 28	71.4%	20 / 30	66.7%
Schools Offering an MS in Acct	20 / 28	71.43%	27 / 30	90.0%
Schools Offering an MS in Tax	11 / 28	39.3%	14 / 30	46.7%
Schools Offering MS in Info Sys	1 / 28	3.6%	1 / 30	3.3%
Schools Offering an Acct MBA	14 / 28	50.0%	7 / 30	23.3%
Schools Offering a Joint Degree (Acct)	1 / 28	3.6%	8 / 30	26.7%
Schools Offering a PhD (Accounting)	22 / 28	78.6%	22 / 30	73.3%
Average Semester Hours for a BS Degree	121.8		121.4	
Minimum Semester Hours for a BS Degree	112		118.5	
Maximum Semester Hours for a BS Degree	131		126	
Average Semester Hours in the Acct Major	17.8		23.3	
Minimum Semester Hours in Acct Major	12		12	
Maximum Semester Hours in Acct Major	33		30	
Average Semester Hours in Business Core	41.1		45.8	
Average Semester Hours of Acct in Business Core	5.7		9.3	

**TABLE 2
2014 NON-ACCOUNTING ACCREDITED AACSB
UNDERGRADUATE ACCOUNTING PROGRAMS**

Rank	School	Public/Private
6	The University of Pennsylvania	Private
14	New York University	Private
18	The Pennsylvania State University	Public
21	University of Michigan	Public
22	University of California, Berkeley	Public
23	Cornell University	Private
24	The University of North Carolina at Chapel Hill	Public
25	Southern Methodist University	Private
27	Boston College	Private

Introductory Accounting

A summary of how the first course of accounting is covered in the top 30 accounting programs is shown in Table 4, "Introductory Accounting Course(s) Overview." Schools referring to the first introductory course as Principles of Accounting are not separated from schools naming the first course as Fundamentals of Accounting. Classification of courses as Principles of Accounting or Financial/Managerial accounting was based upon a review of catalog descriptions of each program introductory accounting course. Principles of Accounting indicates that, rather than separating financial accounting and managerial accounting into two

Categories	2004		2014	
	Number	Percent	Number	Percent
Introductory Accounting (Number of Schools)	28	100.0	30	100.0
Introductory (Avg. Hrs Required)	5.7		6	
Bridge Program (Number of Schools)	2 / 28	7.1	0 / 30	0
Bridge Program (Avg. Hrs Required)	1			
Integrated Program (Number of Schools)	1 / 28	3.6	0 / 30	0
Integrated Program (Avg. Hrs Required)	16			
Intermediate (Number of Schools)	26 / 28	92.9	29 / 30	96.7
Intermediate (Avg. Hrs Required)	5.9		6.1	
Tax (Number of Schools)	24 / 28	85.7	27 / 30	90.0
Tax (Avg. Hrs Required)	3.2		3.1	
Cost/Managerial (Number of Schools)	22 / 28	78.6	24 / 30	80.0
Cost/Managerial (Avg. Hrs Required)	3		3	
Auditing (Number of Schools)	21 / 28	75	23 / 30	76.7
Auditing (Avg. Hrs Required)	3.3		3.2	
AIS (Number of Schools)	16 / 28	57.1	18 / 30	60.0
AIS (Avg. Hrs Required)	3.3		3.3	
Analysis of FS (Number of Schools)	6 / 28	21.4	6 / 30	20.0
Analysis of FS (Avg. Hrs Required)	3		3	
Advanced Financial (Number of Schools)	5 / 28	17.9	4 / 30	13.3
Advanced Financial (Avg. Hrs Required)	2.9		3.3	
Other (Number of Schools)	24 / 28	85.7	30 / 30	100.0
Other (Avg. Hrs Required)	6.5		7.7	

separate courses, the first required course covers a portion of the financial accounting required in the program and the second course completes the study of financial accounting, at the introductory level, in the first portion of the second course. The remainder of the second principles course is devoted to the study of managerial accounting.

From 2004 to 2014, Table 4 indicates little change in how introductory accounting is taught with over 80% of the programs teaching it as a Financial Accounting/Managerial Accounting course split.

Intermediate Accounting

Table 5 shows two schools did not require intermediate accounting in 2004, and one school did not require it in

2014. In 2004, one of the accounting programs used an integrated approach, and one school did not require the course. Although in 2014 one program did not require intermediate accounting, the course is one of several accounting elective courses in that program that could have been chosen for a business degree. In Table 5, intermediate accounting is classified based on how the course or courses is taught. Courses were categorized as either "Intermediate" or as "Financial Reporting & Analysis." Intermediate refers to the traditional approach of teaching intermediate. In this approach a text book is used and problems assigned from the chapters covered. Financial Reporting & Analysis refers to using the Accounting Codification and case studies to teach intermediate accounting. At least one intermediate course is required by 29 of the pro-

grams; however, a second course in intermediate accounting is required by 25 schools. Although the traditional approach to teaching intermediate is the most common approach to teaching the first course in intermediate for the 30 top programs, the table reveals that several schools using the traditional approach switch to the case approach in the second course in 2004 as well as 2014. Notice the number of schools requiring "Intermediate 2" is less than the number of schools requiring "Intermediate 1", and at the same time the number of schools requiring "Financial & Reporting Analysis 2" is greater than the number of schools requiring "Financial & Reporting Analysis 1." This switch accounts for more programs requiring the case approach for the second course than the first course. A third course in intermediate accounting, all of which are taught using the traditional approach, is required at only two schools which is a decline from four schools in 2014. Both of those schools requiring it in 2014 are public

and have AACSB accounting accreditation. The catalog description of any school requiring a third course has been examined to ensure it is actually intermediate and not advanced accounting. Any course consisting of primarily advanced accounting textbook topics was counted as an advanced accounting course.

Federal Income Tax

Table 7 shows a tax course is required in 90% of the top 30 accounting programs in 2014 up slightly from 2004. No program required more than one tax course and the number of semester hours for the course ranged from two to four semester hours. In six of the 27 programs in 2014, the course is based on individual income tax which is an increase of approximately 10% compared to 2004. In 2014, no programs required a course in primarily corporate income tax. Five of the schools have a course that

Introduction to Accounting	2004		2014	
	Number	Percent	Number	Percent
Requiring Courses in Principles of Accounting	28	100.0	30	100.0
Average Hrs Required in Principles of Accounting	5.7		6	
Schools Requiring Accounting Principles I	2 / 28	7.1	3 / 30	10.0
Schools Requiring Accounting Principles II	2 / 28	7.1	3 / 30	10.0
Schools Requiring Survey of Accounting	2 / 28	7.1	2 / 30	6.7
Schools Requiring Financial Accounting	24 / 28	85.7	25 / 30	83.3
Schools Requiring Managerial Accounting	20 / 28	71.4	25 / 30	83.3

Intermediate Accounting	2004		2014	
	Number	Percent	Number	Percent
Schools Requiring Courses in Intermediate	26 / 28	92.9	29 / 30	96.7
Average Hours Required in Intermediate	5.9		6.1	
Schools Requiring Intermediate 1	15 / 28	53.6	20 / 30	66.7
Schools Requiring Intermediate 2	12 / 28	42.9	15 / 30	50.0
Schools Requiring Intermediate 3	4 / 28	14.3	2 / 30	6.7
Schools Req Fin Reporting & Analysis I	9 / 28	32.1	9 / 30	30.0
Schools Req Fin Reporting & Analysis 2	9 / 28	32.1	10 / 30	33.3

Tax Accounting	2004		2014	
	Number	Percent	Number	Percent
Schools Requiring Courses in Tax	24 / 28	85.7	27 / 30	90
Average Hrs Required in Tax	3.2		3.1	
Schools Requiring Individual Tax	3 / 28	10.7	6 / 30	20
Schools Requiring Corporate Tax	1 / 28	3.6	0 / 30	0
Schools Requiring Ind & Corp Tax	0 / 28		5 / 30	16.7
Schools Requiring Tax & Bus Dec.	21 / 28	75.0	16 / 30	53.3

is part and part corporate income tax in 2014 while there were no schools requiring it in this format in 2004. In the remaining schools requiring a tax course, the course is based upon tax and business decisions. While a 21.7% decrease occurred (from 75% in 2004 to 53.3% in 2014), this trend of requiring a course of individual tax and/or a combination of individual / business tax decisions is still the way the majority of the schools teach the course.

Cost/Managerial Accounting

From 2004 to 2014, Table 7 shows little change in how Cost/Managerial Accounting is taught. If data from all 30 schools had been useable in 2004, no change may have been discernible since only two schools had differences reflected in the table.

Auditing

When comparing the Auditing requirement in 2004 with 2014, the noticeable change shown in Table 8 is some schools now requiring Internal Auditing rather than Financial Auditing. In 2014, a two semester hour course in financial auditing in addition to a two semester hour course in internal auditing is required. One school required in 2014 only internal auditing, and 21 of the schools require a financial auditing course. For reporting purposes, Table 8 combines both of the two semester hour auditing courses into one, four hour semester course for determining Average Semester Hours Required in Auditing.

Accounting Information Systems

In 2004, Accounting Information Systems is a required course in 16 of the 28 programs examined. Fifteen of those programs required a course titled Accounting Infor-

mation. One of the 15 programs required a second course in Accounting Information Systems, and one program required a second course in Information Systems Security. The one program not requiring a course with the name "Accounting Information Systems" required a course in Information Technology. Table 9 shows the topic of accounting information systems is required in 18 of the top 2014 accounting programs. Sixteen of the schools show the course as Accounting Information Systems. At one school, the course is titled Business Process Analysis, and the remaining school, titles it as Enterprise Process Analysis and Design. The most frequently used phrases in the course descriptions are "internal controls", mentioned by 14 schools, and "business processes" or "transaction cycles", mentioned by 12 programs.

Analysis of Financial Statements

In the top 30 accounting programs, Analysis of Financial Statements is required by six schools both in 2004 and 2014 as shown in Table 10. The course offered is a three hour semester course at all schools.

Advanced Financial Accounting

In 2014, Table 11 shows that only four schools require Advanced Financial Accounting, compared to five school in 2004. An examination of the Catalog descriptions of all courses indicated the primary topic common to all these courses is Business Combinations. Although a slight decline in the number of programs requiring Advance exists, Table 12 reveals that no school offered it as an accounting elective in 2004; however, in 2014, two schools were offering it as an elective.

Cost/Managerial Accounting	2004		2014	
	Number	Percent	Number	Percent
Schools Requiring Courses	22 / 28	78.6	24 / 30	80.0
Average Hrs Required	3.0		3.0	

Auditing	2004		2014	
	Number	Percent	Number	Percent
Schools Requiring Courses in Auditing	21 / 28	75.0	23 / 30	76.7
Average Hrs Required in Auditing	3.3		3.2	
Schools Requiring Financial Auditing	21 / 28	75	22 / 30	73.3
Schools Requiring Internal Auditing	0 / 28	0	2 / 30	6.7

Accounting Information Systems (AIS)	2004		2014	
	Number	Percent	Number	Percent
Schools Requiring Courses in AIS	16 / 28	57.1	18 / 30	60.0
Average Semester Hrs Required in AIS	3.3		3.3	
Schools Requiring AIS	15 / 28	57.1	16 / 30	53.3
Schools Requiring Business Process Analysis	0 / 28		1 / 30	3.3
Schools Requiring Enterprise Process Analysis and Design	0 / 28		1 / 30	3.3
Schools Requiring IS Security	1 / 28	3.6	0 / 30	
Schools Requiring Information Technology	1 / 28	3.6	0 / 30	

Analysis of Financial Statements	2004		2014	
	Number	Percent	Number	Percent
Schools Requiring Courses in Analysis of Financial Statements	6 / 28	21.4	6 / 30	20
Average Hrs Required in Analysis of Financial Statements	3		3	

Advanced Financial Accounting	2004		2014	
	Number	Percent	Number	Percent
Schools Requiring Courses in Advanced	5 / 28	17.9	4 / 30	13.3
Average Hrs Required in Advanced	2.9		3.3	

**Other Courses
Required by the Accounting Major**

The Overview of Other Required Courses by the Accounting Major, Table 12, shows other courses required for the accounting major outside the business core that are both accounting and non-accounting courses in the 30 top undergraduate accounting programs. Accounting courses are shown only if the number of programs requiring the course is less than four programs. One of the interesting findings is that at the undergraduate level in 2014 none of the 30 best programs required either a Non-Profit/Governmental course or an Internship course but had in 2004. The courses are available as electives at each school but are not required. In 2014, twelve of the schools required a minimum of one elective accounting course and three other schools required a minimum of one accounting or business elective course; however, in 2004, nine programs required a minimum of one elective accounting course, and three other schools required a minimum of one accounting or business elective course. Of the twelve 2004 schools requiring accounting electives, two schools require three accounting electives compared to one school in 2004, and two schools require two accountings electives compared to four schools in 2004. Of the three 2014 schools requiring an accounting or business elective, two schools require two courses which is the same as in 2004.

Table 12 reveals a decline in schools offering the Uniform Commercial Code as an elective. An examination of the courses composing the Business Core in the top programs reveals in 2004 only four programs were requiring the Uniform Commercial Code, but in 2014 eleven programs were requiring the Uniform Commercial Code in the business core.

Other Required Courses

An Accounting Ethics course is required at only two of the 30 top 2014 accounting programs with both programs being AACSB accounting accredited. None of the accounting programs were requiring ethics in 2004. Eleven other schools required an ethics course as part of the business core. All schools required some business law course in 2004 but one school did not require any in 2014.

Further Study

With the almost universal requirement of 150 hours to sit for the CPA exam, a study including graduate hours could be revealing. In 2014, all but two of the schools studied have graduate accounting master's degrees or MBA's with an accounting emphasis. One of these schools requires 26 upper division hours of accounting in its program. There were three schools not offering graduate work in accounting in 2004. If enough accounting accredited schools without master's programs could be found and analyzed for comparison to the 28 schools on the best 30 undergraduate accounting programs list with master's programs, it would be interesting to compare the Cost, Tax, Auditing, Accounting Information Systems, Non-Profit Accounting, Analysis of Financial Statements, Advanced, and Internship requirements between the two groups of schools.

**TABLE 12
OTHER COURSE(S) REQUIRED WITHIN THE ACCOUNTING MAJOR OVERVIEW**

Schools Requiring	2004		2014	
	Number	Percent	Number	Percent
Other Courses	24 / 28	85.7	30 / 30	100
Average Hours Required in Other Courses	6.5		7.7	
Non Profit/ Governmental Accounting	2 / 28	7.1	0 / 30	
An Internship	1 / 28	3.6	0 / 30	
Business Valuation	1 / 28	3.6	2 / 30	6.7
Advanced Financial Reporting	0 / 28		2 / 30	6.7
International Accounting	0 / 28		2 / 30	6.7
Accounting Ethics	0 / 28		2 / 30	6.7
Research in Accounting	2 / 28	7.1	0 / 30	
Career Planning	7 / 28	25.0	5 / 30	16.7
Uniform Commercial Code	5 / 28	17.9	2 / 30	6.7
Business Communication	3 / 28	10.7	4 / 30	13.3
Portfolio Management	2 / 28	7.1	1 / 30	3.3
Corporate Finance	0 / 28		1 / 30	3.3
Micro Economics	1 / 28	3.6	1 / 30	3.3
Decision Processes	1 / 28	3.6	2 / 30	6.7
Operations Management	0 / 28		1 / 30	3.3
Strategic Management	1 / 28	3.6	5 / 30	16.7
Specialization Outside of Accounting	1 / 28	3.6	2 / 30	6.7
Accounting Electives	9 / 28	32.1	12 / 30	40.0
Average Hours of Accounting Electives	5.3		4.5	
Accounting or Business Electives Hours	3	11.0	3	10

APPENDIX A 2004 UNIVERSITY WEB SITES		
Name of University	State	University Catalog Web Site
University of Illinois at Urbana-Champaign	Illinois	http://www.business.uiuc.edu/accountancy/
The University of Texas at Austin	Texas	http://www.mcombs.utexas.edu/dept/accounting/
University of Michigan	Michigan	http://www.bus.umich.edu/Academics/Departments/Accounting/
The University of Pennsylvania	Pennsylvania	https://spike.wharton.upenn.edu/ugrprogram/files/handbook_2004.pdf
University of Southern California	California	http://www.marshall.usc.edu/web/Leventhal.cfm?doc_id=2229
Brigham Young University	Utah	http://marriottschool.byu.edu/soais/
New York University	New York	http://www.stern.nyu.edu/acc/
Indiana University Bloomington	Indiana	http://www.indiana.edu/~aisdept/
University of North Carolina–Chapel Hill	North Carolina	http://www.belkcollege.uncc.edu/accounting/index.htm
University of Florida	Florida	http://www.cba.ufl.edu/departments/office/officeInfo.asp?OFFICEID=21
University of Notre Dame	Indiana	http://www.nd.edu/~acctdept/020812/index.html
University of California, Berkeley	California	http://digitalassets.lib.berkeley.edu/generalcatalog/text/2003_2005_courses.pdf
The Ohio State University	Ohio	http://fisher.osu.edu/acctmis/
University of Virginia-McIntire	Virginia	http://www.commerce.virginia.edu/academic_programs/index.html
Wake Forest University	North Carolina	http://www.wfu.edu/calloway/accountancy.html
University of Washington	Washington	http://depts.washington.edu/~acctgweb/
University of Iowa	Iowa	http://www.biz.uiowa.edu/accounting/
University of Georgia	Georgia	http://www.terry.uga.edu/accounting/
The Pennsylvania State University	Pennsylvania	http://www.smeal.psu.edu/acctg/index.html
University of Wisconsin-Madison	Wisconsin	http://www.bus.wisc.edu/departments/acctis.htm
Michigan State University	Michigan	http://www.bus.msu.edu/acc/
Massachusetts Institute of Technology	Massachusetts	http://catalog.mit.edu/archive/0405part_1.pdf
Miami University (Ohio)	Ohio	http://www.sba.muohio.edu/sba_web/Academic_Depts/acc/default.asp
Arizona State University	Arizona	http://wpcarey.asu.edu/acct/
The University of Alabama	Alabama	http://www.cba.ua.edu/accounting/
Northern Illinois University	Illinois	http://www.cob.niu.edu/accy/
University of Minnesota	Minnesota	http://www.carlsonschool.umn.edu/Page1399.aspx
Carnegie Mellon University	Pennsylvania	http://coursecatalog.web.cmu.edu/previous/0406addendum.pdf

APPENDIX B 2014 UNIVERSITY WEB SITES		
Name of University	State	University Catalog Web Site
Brigham Young University	Utah	http://saas.byu.edu/catalog/2013-2014ucat/
University of Illinois at Urbana-Champaign	Illinois	http://provost.illinois.edu/ProgramsOfStudy/2013/fall/programs/index.html
University of Notre Dame	Indiana	http://registrar.nd.edu/BOI/BOI.php
The University of Texas at Austin	Texas	http://registrar.utexas.edu/catalogs
Indiana University Bloomington	Indiana	http://www.indiana.edu/~bulletin/iub/
The University of Pennsylvania	Pennsylvania	https://spike.wharton.upenn.edu/ugrprogram/advising/concentrations/accounting.cfm
University of Southern California	California	http://catalogue.usc.edu/
Wake Forest University	North Carolina	http://www.wfu.edu/academics/bulletins/
University of Washington	Washington	http://www.washington.edu/students/genocat/degree_programsTOC.html
University of Georgia	Georgia	http://bulletin.uga.edu/
Texas A&M University	Texas	http://catalog.tamu.edu/
Virginia (McIntire)	Virginia	http://records.ureg.virginia.edu/
Michigan State University	Michigan	http://www.reg.msu.edu/AcademicPrograms/
New York University	New York	http://www.stern.nyu.edu/cons/groups/content/documents/webasset/con_039479.pdf
Bentley University	Massachusetts	http://www.bentley.edu/offices/academic-services/core-curriculum
Arizona State University	Arizona	https://catalog.asu.edu/
University of Wisconsin-Madison	Wisconsin	http://www.wisc.edu/academics/catalogs.php
The Pennsylvania State University	Pennsylvania	http://bulletins.psu.edu/bulletins/bluebook/
The Ohio State University	Ohio	http://fisher.osu.edu/undergraduate/academics/
University of Florida	Florida	https://catalog.ufl.edu/ugrad/current/Pages/home.aspx
University of Michigan	Michigan	http://www.bus.umich.edu/pdf/bbulletin.pdf
University of California, Berkeley	California	http://catalog.berkeley.edu/
Cornell University	New York	http://courses.cornell.edu/content.php?catoid=12&navoid=2382
The University of North Carolina at Chapel Hill	North Carolina	http://www.kenan-flagler.unc.edu/
Southern Methodist University	Texas	http://www.smu.edu/catalogs
University of Missouri	Missouri	http://registrar.missouri.edu/degrees-catalogs/index.php
Boston College	Massachusetts	http://www.bc.edu/offices/stserv/academic/univcat.html
Miami University (Ohio)	Ohio	http://miamioh.edu/academics/bulletin/
Northern Illinois University	Illinois	http://catalog.niu.edu/index.php
The University of Tennessee, Knoxville	Tennessee	http://catalog.utk.edu/

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