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AUTHOR Howe, Richard D.; Carlton, J. Beth
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ABSTRACT

Average salary increases for 3,023 faculty in the field of accounting are reported for 1982-1983 and 1985-1986, as part of the College and University Personnel Association's annual faculty salary studies. Included are comparative data for 108,074 faculty at 174 public colleges and 193 private colleges, representing 41 academic disciplines. In 1982, 114 public and 99 private colleges reported on accounting faculty salaries, while 128 public and 122 private colleges reported in 1985. Between 1982 and 1985, average salaries of accounting faculty increased 27.0% at public colleges and 18.6% at private colleges. The average salary for accounting faculty was above the average faculty salary in the other 40 disciplines (10% above for public colleges and 5% above for private colleges). Included is information on: the number of faculty by academic rank, including new assistant professors; salaries by academic rank; the ratio of average salaries to total average salaries of all public and all private colleges in both years studied; comparisons between the 2 years and with the Consumer Price Index of changes in cost-of-living; and comparisons with 40 other disciplines. The disciplines and participating institutions are listed. (SW)

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SALARY-TREND STUDY OF FACULTY IN ACCOUNTING

FOR THE YEARS

1982-83 AND 1985-86

Since 1982-83 the College and University Personnel Association (CUPA) in Washington, D.C., in cooperation with Appalachian State University in Boone, North Carolina, has conducted annual national faculty salary studies by discipline and rank each year through 1985-86. Each year two separate studies are conducted, one for public senior colleges and universities which are members of the American Association of State Colleges and Universities (AASCU) in Washington, D.C., and the other for private senior colleges and universities. The list of private institutions is provided by the American Council on Education in Washington, D.C.

Salary data for each study were collected and tabulated for full-time teaching faculty in 41 selected academic disciplines including accounting. The disciplines were chosen from among those defined by the Higher Education General Information Study (HEGIS) Taxonomy and by A Classification of Instructional Programs (CIP), 1981. The definition of the discipline/major field of accounting in the CIP is as follows:

1 An instructional program that describes the principles, procedures, and theories of organizing, maintaining, and auditing business and financial transactions.

This article presents a summary of the overall average salary increases in the discipline/major field of accounting from the "baseline year" of 1982-83 to and including the "trend year" of 1985-86 for both public and private institutions. Of the 227 institutions which participated in CUPA's PUBLIC (AASCU)

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study of 1982-83, 174 also participated in 1985-86. Data from those same 174 institutions were used in both the baseline year and the trend year. Of the 299 institutions which participated in CUPA'S PRIVATE study of 1982-83, 193 also participated in 1985-86. Data from those same 193 institutions were used in both the baseline year and the trend year.

In addition to listing the average salaries in accounting for both public and private participating institutions by rank, including "new assistant professor," and listing the faculty mix percentage (FAC MIX PCT) and the salary factor, comparisons are made between the two studies for each of the two study years (1982-83 and 1985-86) and with the CPI (Consumer Price Index) of changes in cost-of-living.

The CPI is based on prices of food, clothing, shelter and fuels, transportation, medical care, entertainment, and other goods and services that people buy for day-to-day living. In examining trends in faculty salary it is important to consider any changes in the economy and the CPI yields a more precise representation of "real" salary increases over time.

The salary is based on a nine- or ten-month academic year salary of full-time faculty only. It does not include any faculty members teaching less than 51 percent. Salary for summer academic work, fringe benefits, and perquisites are not included in the salary data. The average salary is based on the study information with the assumption that all employees were full-time. The average salary displayed is an average of all faculty salaries reported for a given rank and discipline.

The "NUM" means the number of faculty members whose salaries were included to compute the average salary.

The "N/IN" means the number of institutions that reported salary data for a given academic rank and discipline/major field.

The FAC MIX PCT is the percentage of faculty in a given discipline/major field who hold a given academic rank. For example, a FAC MIX PCT factor of .30 for associate professor of accounting in the 1982-83 public study means that 30 percent of the faculty in that discipline/major field hold the rank of associate professor.

The SALARY FACTOR for a given rank of a given discipline/major field is the ratio of the average salary to the total average salary of all institutions in each of the four studies: PUBLIC 1982-83, PUBLIC 1985-86, PRIVATE 1982-83 and PRIVATE 1985-86. For example, a SALARY FACTOR of 1.13 for assistant professors in the discipline/major field of accounting in the 1982-83 public study means that their salaries are 13 percent higher than the average of all assistant professors in all institutions in that study.

NEW ASST PROF is the grouping of assistant professors who were hired for the first time in the fall of the study year (1982-83 or 1985-86). All information for this group was included in the ASST PROF group for reporting purposes. This group is used mainly for new hiring information.

ALL MAJOR FIELDS is the entire data base for all 41 disciplines/major fields in each of the four studies. It is used to compare, among other things, the discipline/major field of accounting with the entire data base for each study.

Of particular import to the reader is noting the size of the sample on which each percentage or dollar value is based. The smaller the number in the group, the greater the effect of extreme scores on a descriptive statistic such as the average. It should be noted also that any large disparity in the sample sizes between the "baseline year" of 1982-83 and the "trend year" of 1985-86 will lessen the reliability and validity of any conclusions that one might make based on a simple comparison of averages.

PROF			ASSO PROF			ASST PROF			NEW ASST PROF			INSTRUCTOR			ALL RANKS			
SALARY	NUM	N/IN	SALARY	NUM	N/IN	SALARY	NUM	N/IN	SALARY	NUM	N/IN	SALARY	NUM	N/IN	SALARY	NUM	N/IN	
<u>PUBLIC, 1982-83:</u>																		
ACCOUNTING																		
AVERAGE																		
SALARY:	35569	213	76	29579	301	89	24719	318	102	24466	53	40	19110	177	69	27475	1009	114
FAC MIX																		
PCT:	0.21			0.30			0.32			0.05			0.18			1.00		
SALARY																		
FACTOR:	1.10			1.13			1.13			1.15			1.08			1.04		
ALL MAJOR FIELDS																		
AVERAGE																		
SALARY:	32388	1154	2	26256	11188		21826	9574		21240	1268		17727	2833		26376	35137	174
FAC MIX																		
PCT:	0.33			0.32			0.27			0.04			0.08			1.00		
<u>PUBLIC, 1985-86:</u>																		
ACCOUNTING																		
AVERAGE																		
SALARY:	43499	287	91	36841	320	101	31408	337	115	32809	52	40	23425	166	73	34906	1110	128
FAC MIX																		
PCT:	0.26			0.29			0.30			0.05			0.15			1.00		
SALARY																		
FACTOR:	1.14			1.18			1.21			1.30			1.12			1.10		
ALL MAJOR FIELDS																		
AVERAGE																		
SALARY:	38313	14197		31105	12327		26030	10424		25238	1541		20871	2867		31610	39815	174
FAC MIX																		
PCT:	0.36			0.31			0.26			0.04			0.07			1.00		
<hr/>																		
<u>PRIVATE, 1982-83:</u>																		
ACCOUNTING																		
AVERAGE																		
SALARY:	35321	73	33	29293	110	50	23608	188	78	21555	31	22	17683	44	32	26347	415	99
FAC MIX																		
PCT:	0.18			0.27			0.45			0.07			0.11			1.00		
SALARY																		
FACTOR:	1.08			1.16			1.14			1.06			1.07			1.05		
ALL MAJOR FIELDS																		
AVERAGE																		
SALARY:	32762	4505		25294	4894		20653	5201		20374	739		16552	1223		25213	15823	193
FAC MIX																		
PCT:	0.28			0.31			0.33			0.05			0.08			1.00		
<u>PRIVATE, 1985-86:</u>																		
ACCOUNTING																		
AVERAGE																		
SALARY:	42618	80	42	34217	157	71	27737	199	85	27402	25	21	20662	53	40	31485	489	122
FAC MIX																		
PCT:	0.16			0.32			0.41			0.05			0.11			1.00		
SALARY																		
FACTOR:	1.10			1.16			1.14			1.15			1.07			1.05		
ALL MAJOR FIELDS																		
AVERAGE																		
SALARY:	38629	5175		29556	5423		24241	5444		23887	843		19277	1257		29850	17299	193
FAC MIX																		
PCT:	0.30			0.31			0.31			0.05			0.07			1.00		

RESULTS OF THE TWO PUBLIC (AASCU) STUDIES, 1982-83 AND 1985-86

In the PUBLIC 1982-83 salary study in the above table, the reader may note that the discipline/major field of accounting was reported in 114 of the 174 public (AASCU) institutions. The average salary of the 1,009 faculty was \$27,475. This average salary was approximately 4 percent (1.04) higher than the average salary of \$26,376 for all 35,137 faculty in ALL MAJOR FIELDS in the 1982-83 public study.

In the PUBLIC 1985-86 salary study in the above table, the discipline/major field of accounting was reported in 128 of the same 174 public (AASCU) institutions. The average salary of the 1,110 faculty was \$34,906. This average salary was approximately 10 percent (1.10) higher than the average salary of \$31,610 for all 39,815 faculty in ALL MAJOR FIELDS in the 1985-86 public study.

The increase in average salaries for all faculty in accounting after three years in the public institutions studied was 27.0 percent (\$34,906 minus \$27,475 equals \$7,431). The CPI of increased cost-of-living between October 1982 and October 1985 was 10.7 percent. A more realistic increase, therefore, in average faculty salaries over the three-year time period is 16.3 percent or little more than an average of 5.4 percent each year above the cost-of-living.

The increase in average salaries for all faculty in ALL MAJOR FIELDS after three years in the public institutions studied was 19.8 percent (\$31,610 minus \$26,376 equals \$5,234). In comparison to the discipline/major field of accounting (27.0%), therefore, the faculty in ALL MAJOR FIELDS increased their salaries by 7.2 percent (27.0% minus 19.8% equals 7.2%) less than faculty in the discipline/major field of accounting.

Even though the discipline/major field of accounting is one of the "older" disciplines, the reader may note that the faculty mix percentage is lower at the professor rank than at the assistant professor rank in the public studies;

0.21 vs. 0.32 (1982-83) respectively; and 0.26 vs. 0.30 (1985-86) respectively. This is further substantiated by the differences in faculty mix percentage at the ranks of professor and assistant professor in ALL MAJOR FIELDS for both public studies: 0.33 vs. 0.27 (1982-83) and 0.36 vs. 0.26 (1985-86) respectively. In other words ALL MAJOR FIELDS has a higher percentage of professors and a lower percentage of assistant professors than accounting in both public studies.

Finally, it is substantiated by the low hiring rate of new assistant professors in accounting in the public studies: 5.3 percent (53/1,009) in 1982-83 vs. 3.6 percent (1,268/35,137) in ALL MAJOR FIELDS in 1982-83. Also, the hiring rate of new assistant professors in accounting in 1985-86 was 4.7 percent (52/1,110) vs. 3.9 percent (1,541/39,815) in ALL MAJOR FIELDS that same year. In other words the hiring rate in the discipline/major field of accounting is greater than for ALL MAJOR FIELDS in both the public studies of 1982-83 and 1985-86.

RESULTS OF THE TWO PRIVATE STUDIES, 1982-83 AND 1985-86

In the PRIVATE 1982-83 salary study in the above table, the reader may note that the discipline/major field of accounting was reported in 99 of the 193 private institutions. The average salary of the 415 faculty was \$26,547. This average salary was approximately 5 percent (1.05) higher than the average salary of \$25,213 for all 15,823 faculty in ALL MAJOR FIELDS in the 1982-83 private study.

In the PRIVATE 1985-86 salary study in the above table, the discipline/major field of accounting was reported in 122 of the same 193 private institutions. The average salary of the 489 faculty was \$31,485. This average salary was approximately 5 percent (1.05) higher than the average salary of \$29,850

for all 17,299 faculty in ALL MAJOR FIELDS in the 1985-86 private study.

The increase in average salaries for all faculty in the discipline/major field of accounting after three years in the private institutions studied was 18.6 percent ($\$31,485$ minus $\$26,547$ equals $\$4,938$). The CPI of increased cost-of-living between October 1982 and October 1985 was 10.7 percent. A more realistic increase, therefore, in average faculty salaries over the three-year ~~time~~ period is 7.9 percent or 2.6 percent each year above the cost-of-living.

The increase in average salaries for all faculty in ALL MAJOR FIELDS after three years in the private institutions studied was 18.4 percent ($\$29,850$ minus $\$25,213$ equals $\$4,637$). In comparison to the discipline/major field of accounting (18.6%), therefore, the faculty in ALL MAJOR FIELDS increased their salaries by 0.2% percent (18.6% minus 18.4% equals 0.2%) less than faculty in the discipline/major field of accounting.

Even though the discipline/major field of accounting is one of the "older" disciplines, the reader may note that the faculty mix percentage is considerably less at the professor rank than at the assistant professor rank in the private studies: 0.18 vs. 0.45 (1982-83) respectively; and 0.16 vs. 0.41 (1985-86) respectively. The disparity is quite obvious when compared to ALL MAJOR FIELDS for both private studies: 0.28 vs. 0.33 (1982-83) respectively; and 0.30 vs. 0.31 (1985-86) respectively.

Finally, the reader may note that the hiring rate of new assistant professors in accounting in the private studies was higher than the hiring rate in ALL MAJOR FIELDS both in 1982-83, 7.5 percent (31/415) vs. 4.7 percent (739/15,823) respectively; and in 1985-86, 5.1 percent (25/489) vs. 4.9 percent (843/17,299), respectively. In other words the hiring rate in the discipline/major field of accounting is greater than for ALL MAJOR FIELDS in both the private studies of 1982-83 and 1985-86.

CONCLUDING REMARKS

This article presented salary-trend information on the academic discipline/major field of accounting and compared that information with 40 other academic disciplines/major fields over a period of three years: the "baseline year" of 1982-83 and the "trend year" of 1985-86. Two studies, one for public (AASCU) institutions, and the other for private institutions were conducted for the baseline year and for the trend year--a total of four studies. A total of 3,023 faculty in the discipline/major field of accounting participated and were included in the overall total of 108,074 faculty in all 41 disciplines/major fields in all four studies. The same 174 public (AASCU) institutions and the same 193 private institutions in the United States participated in the baseline year and the trend year.

Although many interpolations and extrapolations of the data may be made, a few of the more important ones are as follows. First, the average faculty salary in the discipline/major field of accounting is currently (1985-86) some 10 and 5 percent above the overall average faculty salary in the other 40 disciplines/major fields of the public and private studies, respectively. And, even though accounting average faculty salary in the private institutions lagged behind that in the public institutions in 1982-83 and in 1985-86, the overall salary factor in the private institutions has remained the same (1.05), as compared to ALL MAJOR FIELDS in the private institutions.

Second, the CPI of October 1985, in comparison to the CPI of October 1982, indicates that the faculty in accounting, in both the public and private institutions, received overall salary increases for three years above the cost-of-living. Accounting average faculty salaries in the public institutions were higher than faculty in ALL MAJOR FIELDS during this same period by more than 6 percent and accounting average faculty salaries in the private institutions

remained the same in comparison to faculty in ALL MAJOR FIELDS. However, accounting faculty in private institutions have some catching up to do in comparison with their colleagues in the public institutions.

Third, even though the discipline/major field of accounting is one of the "older" disciplines, there is a marked difference between those faculty in the public and private institutions in comparison to the faculty mix for ALL MAJOR FIELDS. The salary factor for the rank of associate professor is much higher than the rank of professor for both public and private institutions. However, the promotion rate in the private institutions appears to be increasing more rapidly than in the public institutions. Accounting faculty in ALL MAJOR FIELDS are being promoted faster than their colleagues in the public and private institutions. It seems a higher percentage of new assistant professors are being hired in the public and private institutions than are being hired in ALL MAJOR FIELDS.

Now that a rather significant data base on individual faculty member salaries has been developed, it is anticipated that additional salary-trend studies will be effected in accounting, and in other disciplines/major fields, on an annual basis.

Richard D. Howe is the originator and director of the annual CUPA faculty salary studies. He is a professor of leadership and higher education, and history at Appalachian State University, Boone, North Carolina. J. Beth Carlton is a Research Associate in the Office of Equal Opportunity Programs at Appalachian State University.

APPENDICES:

- 1) OVERALL LIST OF SELECTED DISCIPLINES, page 10
- 2) LIST OF PUBLIC Participating Institutions, page 11
- 3) LIST OF PRIVATE Participating Institutions, page 13

APPENDIX A.

OVERALL LIST OF SELECTED DISCIPLINES

AGRIBUSINESS AND AGRICULTURAL PRODUCTION	LETTERS
ACCOUNTING	LIBRARY AND ARCHIVAL SCIENCES
ANTHROPOLOGY	LIFE SCIENCES
AREA AND ETHNIC STUDIES	MATHEMATICS
AUDIOLOGY AND SPEECH PATHOLOGY	MUSIC
BUSINESS & MANAGEMENT	MULTI-INTERDISCIPLINARY
BUSINESS ADMINISTRATION AND MANAGEMENT	NURSING
BUSINESS ECONOMICS	PHYSICAL SCIENCES
CHEMISTRY	PHYSICS
COMMUNICATION TECHNOLOGIES	POLITICAL SCIENCE
COMMUNICATIONS	PSYCHOLOGY
COMPUTER & INFORMATION SCIENCES	READING EDUCATION
CURRICULUM AND INSTRUCTION	SECRETARIAL AND RELATED PROGRAMS
DRAMATIC ARTS	SOCIAL SCIENCES
EDUCATION	SOCIOLOGY STUDIES
EDUCATION ADMINISTRATION	SPECIAL EDUCATION
ENGINEERING	STUDENT COUNSELING AND PERSONNEL SERVICES
FINE ARTS	
FOREIGN LANGUAGES	VISUAL AND PERFORMING ARTS
GEOGRAPHY	
GEOLOGICAL SCIENCES	<u>TOTAL: 41</u>
HISTORY	
HOME ECONOMICS	

APPENDIX B.

CUPA Public (AASCU) Faculty Salary Studies: 1982-83 and 1985-86

Participating Institutions

Alabama State University (AL)
Appalachian State University (NC)
Arkansas State University (AR)
Arkansas Tech University (AR)
Augusta College (GA)
Black Hills State College (SD)
Boise State University (ID)
California State University, Dominguez Hills (CA)
California State University, Hayward (CA)
California State University, Long Beach (CA)
California State University, San Bernadino (CA)
California State University, Stanislaus (CA)
California University of Pennsylvania (PA)
Castleton State College (VT)
Central Connecticut State University (CT)
Central Michigan University (MI)
Central Missouri State University (MO)
Central State University (OK)
Central Washington University (WA)
Chicago State University (IL)
Christopher Newport College (VA)
Clarion University of Pennsylvania (PA)
College of William and Mary (VA)
Columbus College (GA)
Concord College (WV)
Dakota State College (SD)
Delta State University (MS)
East Stroudsburg University (PA)
East Texas State University (TX)
East Texas State University at Texarkana (TX)
Eastern Connecticut State University (CT)
Eastern Illinois University (IL)
Eastern Kentucky University (KY)
Eastern New Mexico University (NM)
Eastern Oregon State College (OR)
Eastern Washington University (WA)
Edinboro University of Pennsylvania (PA)
Fairmont State College (WV)
Fitchburg State College (MA)
Florida International University (FL)
Fort Hays State University (KS)
Francis Marion College (SC)
Frostburg State College (MD)
George Mason University (VA)
Georgia College (GA)
Georgia Southern College (GA)
Georgia Southwestern College (GA)
Glenville State College (WV)
Grand Valley State College (MI)
Harris-Stowe State College (MO)
Idaho State University (ID)
Illinois State University (IL)
Indiana State University (IN)
Jackson State University (MS)
Kennesaw College (GA)
Kent State University (OH)
Kutztown University (PA)
Lake Superior State College (MI)
Lamar University--Beaumont (TX)
Lander College (SC)
Laredo State University (TX)
Lewis-Clark State College (ID)
Longwood College (VA)
Louisiana State University in Shreveport (LA)
Marshall University (WV)
Mary Washington College (VA)
Massachusetts Maritime Academy (MA)
Mayville State College (ND)
McNease State University (LA)
Memphis State University (TN)
Mesa College (CO)
Metropolitan State College (CO)
Middle Tennessee State University (TN)
Midwestern State University (TX)
Millersville University (PA)
Morehead State University (KY)
Murray State University (KY)
North Adams State College (MA)
North Carolina Agricultural & Technical State University (NC)
North Carolina Central University (NC)
Northeast Missouri State University (MO)
Northeastern Illinois University (IL)
Northern Arizona University (AZ)
Northern Illinois University (IL)
Northern Kentucky University (KY)
Northern Michigan University (MI)
Northern State College (SD)
Oakland University (MI)
Old Dominion University (VA)
Oregon Institute of Technology (OR)
Pittsburg State University (KS)
Purdue University at Calumet (IN)
Saginaw Valley State College (MI)

Participating Institutions (continued):

Salem State College (NA)
Salisbury State College (MD)
San Diego State University (CA)
Savannah State College (GA)
Shepherd College (WV)
Shippensburg University (PA)
Sonoma State University (CA)
Southeast Missouri State University (MO)
Southeastern Louisiana University (LA)
Southern Arkansas University (AR)
Southern Connecticut State University (CT)
Southern Illinois University at Edwardsville (IL)
Southern Oregon State College (OR)
Southern Technical Institute (GA)
Southwest Missouri State University (MO)
Southwest State University (MN)
Southwest Texas State University (TX)
St. Cloud University (MN)
State University College at Brockport (NY)
State University College at Geneseo (NY)
State University College at Plattsburgh (NY)
State University College of Arts & Sciences at
Potsdam (NY)
State University of New York College at Cortland (NY)
Westfield State College (MA)
State University of New York College at Fredonia (NY)
Tennessee Technological University (TN)
Texas A&I University (TX)
Texas A&M University at Galveston (TX)
Trenton State College (NJ)
Troy State University (AL)
University of Akron, The (OH)
University of Alaska at Anchorage (AK)
University of Baltimore (MD)
University of Central Arkansas (AR)
University of Colorado at Colorado Springs (CO)
University of Lowell (MA)
University of Maine at Presque Isle (ME)
University of Maryland Baltimore County (MD)
University of Nebraska at Omaha (NE)
University of Nevada, Las Vegas (NV)
University of North Alabama (AL)
University of North Carolina at Charlotte (NC)
University of North Carolina at Greensboro (NC)
University of Northern Colorado (CO)
University of Northern Iowa (IA)
University of Science and Arts of Oklahoma (OK)
University of South Alabama (AL)
University of South Carolina at Aiken (SC)
University of South Carolina at Spartanburg (SC)
University of South Florida (FL)
University of Southern Colorado (CO)
University of Southern Indiana (IN)
University of Tennessee at Chattanooga (TN)
University of Tennessee at Martin (TN)
University of Texas at Dallas (TX)
University of Texas at Tyler (TX)
University of Texas of the Permian Basin (TX)
University of Toledo, The (OH)
University of West Florida (FL)
University of Wisconsin at Oshkosh (WI)
University of Wisconsin--La Crosse (WI)
University of Wisconsin--Stevens Point (WI)
University of Wisconsin--Stout (WI)
University of Wisconsin--Superior (WI)
Valdosta State College (GA)
Weber State College (UT)
West Georgia College (GA)
West Liberty State College (WV)
West Virginia College of Graduate Studies (WV)
West Virginia Institute of Technology (WV)
Western Carolina University (NC)
Western Illinois University (IL)
Western Kentucky University (KY)
Western Michigan University (MI)
Western Montana College (MT)
Western New Mexico University (NM)
Western Oregon State College (OR)
Western Washington University (WA)
Wichita State University (KS)
Winston-Salem State University (NC)
Youngstown State University (OH)

TOTAL: 174

APPENDIX C.

CUPA Private (AASCU) Faculty Salary Studies: 1982-83 and 1985-86

Participating Institutions

Adelphi University (NY)
Albertus Magnus College (CT)
Alfred University (NY)
Allentown College of St. Francis de Sales (PA)
Alma College (MI)
Alverno College (WI)
American Technological University (TX)
American University, The (DC)
Anna Maria College (MA)
Aquinas College (MI)
Aurora University (IL)
Averett College (VA)
Avila College (MO)
Azusa Pacific University (CA)
Babson College (MA)
Baker University (KS)
Barnard College (NY)
Barry University (FL)
Bellarmino College (KY)
Bennett College (NC)
Bethel College (KS)
Bethune-Cookman College (FL)
Biola University (CA)
Bishop College (TX)
Bloomfield College (NJ)
Boston University (MA)
Bradley University (IL)
Briar Cliff College (IA)
Bridgewater College (VA)
Bryan College (TN)
Bucknell University (PA)
Carnegie-Mellon University (PA)
Catholic University of Puerto Rico (PR)
Cedar Crest College (PA)
Cedarville College (OH)
Central College (IA)
Chaminade University of Honolulu (HI)
Clark University (MA)
Clarkson University (NY)
College Misericordia (PA)
College of Mount St. Joseph (OH)
College of Notre Dame (CA)
College of Saint Rose, The (NY)
College of St. Scholastica (MN)
College of the Holy Cross (MA)
Columbia College (MO)
Concordia College (MN)
Converse College (SC)
Creighton University (NE)
D'Youville College (NY)
Dakota Wesleyan University (SD)
Davis and Elkins College (WV)
Defiance College, The (OH)
DePaul University (IL)
Dickinson College (PA)
Doane College (NE)
Drake University (IA)
Drew University (NJ)
Eckard College (FL)
Elmira College (NY)
Ferrum College (VA)
Fontbonne College (MO)
Fort Wayne Bible College (IN)
Furman University (SC)
Gallaudet College (DC)
George Washington University, The (DC)
Georgetown College (KY)
Georgetown University (DC)
Georgian Court College (NJ)
Graceland College (IA)
Hamilton College (NY)
Hamline University (MN)
Hampton University (VA)
Hanover College (IN)
Hartwick College (NY)
Hastings College (NE)
Heidelberg College (OH)
Holy Family College (PA)
Hood College (MD)
Hope College (MI)
Husson College (ME)
Illinois Benedictine College (IL)
Innocentia College (PA)
Iona College (NY)
Ithaca College (NY)
Jacksonville University (FL)
John Carroll University (OH)
Kalamazoo College (MI)
Kentucky Wesleyan College (KY)
King's College (PA)
La Roche College (PA)
Lafayette College (PA)
Lakeland College (WI)
Lambuth College (TN)

Participating Institutions (continued):

Lewis University (IL)
Lincoln Memorial University (TN)
Linfield College (OR)
Loyola College (MD)
Luther College (IA)
Lycoming College (PA)
Marist College (NY)
Mars Hill College (NC)
Mary Baldwin College (VA)
Marygrove College (MI)
Marymount College (NY)
Marymount Manhattan College (NY)
Maryville College (TN)
Marywood College (PA)
McKendree College (IL)
Mercy College of Detroit (MI)
Meredith College (NC)
Merrimack College (MA)
Midland Lutheran College (NE)
Millikin University (IL)
Minneapolis College of Art and Design (MN)
Molloy College (NY)
Moravian College (PA)
Morris Brown College (GA)
Mount Mary College (WI)
Mount Marty College (SD)
Mount Mercy College (IA)
Mount St. Mary's College (CA)
Mount Vernon College (DC)
Nazareth College at Kalamazoo (MI)
North Park College (IL)
Northwestern College (MN)
Oglethorpe University (GA)
Oklahoma Baptist University (OK)
Our Lady of the Lake University (TX)
Park College (MO)
Pepperdine University (CA)
Phillips University (OK)
Point Loma Nazarene College (CA)
Presbyterian College (SC)
Princeton Theological Seminary (NJ)
Principia College (IL)
Quinnipiac College (CT)
Randolph-Macon College (VA)
Regis College (CO)
Regis College (MA)
Rensselaer Polytechnic Institute (NY)
Rice University (TX)
Rider College (NJ)
Rockford College (IL)
Roosevelt University (IL)
Rust College (MS)
Sacred Heart University (CT)
Saint Joseph College (CT)
Saint Mary's College (MN)
Saint Peter's College (NJ)
Saint Vincent College (PA)
Salve Regina--The Newport College (RI)
School of the Ozarks, The (MO)
Seattle Pacific University (WA)
Seattle University (WA)
Seton Hill College (PA)
Siena College (NY)
Siena Heights College (MI)
Simpson College (IA)
St. Edward's University (TX)
St. Mary's College of California (CA)
St. Norbert College (WI)
Suffolk University (MA)
Susquehanna University (PA)
Thomas College (ME)
Trinity College (VT)
Trinity University (IA)
University of Dayton, The (OH)
University of Detroit (MI)
University of Laverne (CA)
University of Miami (FL)
University of Portland (OR)
University of San Diego (CA)
University of Scranton (PA)
University of Tampa (FL)
Ursuline College (OH)
Villa Maria College (PA)
Viterbo College (WI)
Voorhees College (SC)
Walsh College (OH)
Washington and Jefferson College (PA)
Waynesburg College (PA)
Wentworth Institute of Technology (MA)
West Virginia Wesleyan College (WV)
Western Conservative Baptist Seminary (OR)
Westmar College (IA)
Whitman College (WA)
Wilkes College (PA)
William Jewell College (MO)
William Penn College (IA)
Wittenburg University (OH)

TOTAL: 193