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ABSTRACT

A summary of the overall average salary increases in the field of accounting from the baseline year 1984-85 to the trend year 1987-88 for both public and private institutions is noted. These data are compared with 44 other academic disciplines/major fields. Since 1982-83, the College and University Personnel Association (CUPA) in Washington, D.C. with Appalachian State University in Boone, North Carolina has conducted annual national faculty salary studies by discipline and rank through 1987-88. Salary data were collected and tabulated for full-time teaching faculty in 45 academic disciplines including accounting. Besides listing average salaries in accounting for both public and private institutions by rank and listing faculty mix percentage and salary factor, comparisons are made between the two studies for each of the 2 study years and with the Consumer Price Index (CPI) of changes in cost of living. Study results include: the average faculty salary in accounting is now 12% and 8% above the overall average faculty salary of the other 44 fields for public and private studies respectively; the October 1987 CPI compared to the October 1984 CPI indicates accounting faculty in public and private institutions received salary increases for three years above the cost of living; and there is a good percentage increase of new assistant professors being hired in public institutions but a decline in private ones. Appended are an overall list of selected disciplines, a listing of public participating institutions, and a list of private participating institutions. (SM)

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SALARY-TREND STUDY OF FACULTY IN ACCOUNTING

FOR THE YEARS

1984-85 AND 1987-88

Richard Howe and James Jones

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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 1987-88. 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 45 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:

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

[*Gerald S. Malitz, A Classification of Instructional Programs (Washington, D.C.: National Center for Education Statistics, [1981], p. 48.--06.02]

This article presents a summary of the overall average salary increases in the discipline/major field of accounting from the "baseline year" of 1984-85 to and including the "trend year" of 1987-88 for both public and private

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institutions. Of the 272 institutions which participated in CUPA's PUBLIC (AASCU) study of 1984-85, 216 also participated in 1987-88. Data from those same 216 institutions were used in both the baseline year and the trend year. Of the 451 institutions which participated in CUPA'S PRIVATE study of 1984-85, 266 also participated in 1987-88. Data from those same 266 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 (1984-85 and 1987-88) 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 .28 for associate professor of accounting in the 1984-85 public study means that 28 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 1984-85, PUBLIC 1987-88, PRIVATE 1984-85 and PRIVATE 1987-88. For example, a SALARY FACTOR of 1.17 for assistant professors in the discipline/major field of accounting in the 1984-85 public study means that their salaries are 17 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 (1984-85 or 1987-88). 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 45 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 1984-85 and the "trend year" of 1987-88 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	
PUBLIC, 1984-85:																		
ACCOUNTING																		
AVERAGE																		
SALARY:	39716	286	91	33548	375	125	28512	449	133	29976	72	50	21428	228	83	31111	1338	143
FAC MIX																		
PCT:	0.21			0.28			0.34			0.05			0.17			1.00		
SALARY																		
FACTOR:	1.12			1.15			1.17			1.27			1.09			1.06		
ALL MAJOR FIELDS																		
AVERAGE																		
SALARY:	35583	16647		29260	15785		24372	13767		23563	1931		19711	4112		29234	50311	216
FAC MIX																		
PCT:	0.33			0.31			0.27			0.04			0.08			1.00		
PUBLIC, 1987-88:																		
ACCOUNTING																		
AVERAGE																		
SALARY:	48128	354	117	40694	407	135	35347	491	145	37846	77	58	24985	190	80	38628	1442	160
FAC MIX																		
PCT:	0.25			0.28			0.34			0.05			0.13			1.00		
SALARY																		
FACTOR:	1.14			1.18			1.24			1.36			1.12			1.12		
ALL MAJOR FIELDS																		
AVERAGE																		
SALARY:	42078	18029		34414	15437		28589	14226		27759	2245		22371	3878		34581	51570	216
FAC MIX																		
PCT:	0.35			0.30			0.28			0.04			0.08			1.00		
PRIVATE, 1984-85:																		
ACCOUNTING																		
AVERAGE																		
SALARY:	41606	131	58	33600	200	77	27523	257	105	27142	48	34	21422	65	38	31602	653	131
FAC MIX																		
PCT:	0.20			0.31			0.39			0.07			0.10			1.00		
SALARY																		
FACTOR:	1.09			1.16			1.17			1.18			1.13			1.06		
ALL MAJOR FIELDS																		
AVERAGE																		
SALARY:	38304	9450		29006	8980		23612	8649		23044	1224		19015	1912		29769	28991	266
FAC MIX																		
PCT:	0.33			0.31			0.30			0.04			0.07			1.00		
PRIVATE, 1987-88:																		
ACCOUNTING																		
AVERAGE																		
SALARY:	50027	136	58	39516	248	94	32885	264	114	33184	32	27	25197	51	34	38011	699	146
FAC MIX																		
PCT:	0.19			0.35			0.38			0.05			0.07			1.00		
SALARY																		
FACTOR:	1.11			1.17			1.17			1.21			1.14			1.08		
ALL MAJOR FIELDS																		
AVERAGE																		
SALARY:	45193	9944		33900	9299		27999	8810		27388	1322		22156	1671		35269	29724	266
FAC MIX																		
PCT:	0.33			0.31			0.30			0.04			0.06			1.00		

RESULTS OF THE TWO PUBLIC (AASCU) STUDIES, 1984-85 AND 1987-88

In the PUBLIC 1984-85 salary study in the above table, the reader may note that the discipline/major field of accounting was reported in 143 of the 216 public (AASCU) institutions. The average salary of the 1,338 faculty was \$31,111. This average salary was approximately 6 percent (1.06) higher than the average salary of \$29,234 for all 50,311 faculty in ALL MAJOR FIELDS in the 1984-85 public study.

In the PUBLIC 1987-88 salary study in the above table, the discipline/major field of accounting was reported in 160 of the same 216 public (AASCU) institutions. The average salary of the 1,442 faculty was \$38,628. This average salary was approximately 12 percent (1.12) higher than the average salary of \$34,581 for all 51,570 faculty in ALL MAJOR FIELDS in the 1987-88 public study.

The increase in average salaries for all faculty in accounting after three years in the public institutions studied was 24.2 percent (\$38,628 minus \$31,111 equals \$7,517). The CPI of increased cost-of-living between October 1984 and October 1987 was 9.5 percent. A more realistic increase, therefore, in average faculty salaries over the three-year time period is 14.7 percent or an average of 4.9 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 18.3 percent (\$34,581 minus \$29,234 equals \$5,347). In comparison to the discipline/major field of accounting (24.2%), therefore, the faculty in ALL MAJOR FIELDS increased their salaries by 5.9 percent (24.2% minus 18.3% equals 5.9%) less than faculty in the discipline/major field of accounting.

The reader may note that the faculty mix percentage in accounting is lower at the professor rank than at the assistant professor rank in both the public studies: 0.21 vs 0.34 (1984-85) and 0.25 vs 0.34 (1987-88), respectively.

The differences in faculty mix percentage at the ranks of professor and assistant professor in ALL MAJOR FIELDS for both public studies is as follows: 0.33 vs. 0.27 (1984-85) and 0.35 vs. 0.28 (1987-88) respectively. In other words ALL MAJOR FIELDS has a higher percentage of professors and a lower percentage of assistant professors compared to accounting in both of the public studies.

Finally, the hiring rate of new assistant professors in accounting is high in the public studies: 5.4 percent (72/1,338) in 1984-85 vs. 3.8 percent (1,931/50,311) in ALL MAJOR FIELDS in 1984-85. Also, the hiring rate of new assistant professors in accounting in 1987-88 was 5.3 percent (77/1,442) vs. 4.4 percent (2,245/51,570) in ALL MAJOR FIELDS that same year. In other words the hiring rate in the discipline/major field of accounting is more than for ALL MAJOR FIELDS in both the public studies of 1984-85 and 1987-88.

RESULTS OF THE TWO PRIVATE STUDIES, 1984-85 AND 1987-88

In the PRIVATE 1984-85 salary study in the above table, the reader may note that the discipline/major field of accounting was reported in 131 of the 266 private institutions. The average salary of the 653 faculty was \$31,602. This average salary was approximately 6 percent (1.06) higher than the average salary of \$29,769 for all 28,991 faculty in ALL MAJOR FIELDS in the 1984-85 private study.

In the PRIVATE 1987-88 salary study in the above table, the discipline/major field of accounting was reported in 146 of the same 266 private institutions. The average salary of the 699 faculty was \$38,011. This average salary was approximately 8 percent (1.08) higher than the average salary of \$35,269 for all 29,724 faculty in ALL MAJOR FIELDS in the 1987-88 private study.

The increase in average salaries for all faculty in accounting after three

years in the private institutions studied was 20.3 percent (\$38,011 minus \$31,602 equals \$6,409). The CFI of increased cost-of-living between October 1984 and October 1987 was 9.5 percent. A more realistic increase, therefore, in average faculty salaries over the three-year time period is 10.8 percent or 3.6 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 18.5 percent (\$35,269 minus \$29,769 equals \$5,500). In comparison to the discipline/major field of accounting (20.3%), therefore, the faculty in ALL MAJOR FIELDS increased their salaries by 1.8 percent (20.3% minus 18.5% equals 1.8%) less than faculty in the discipline/major field of accounting.

In the discipline/major field of accounting, the reader may note that the faculty mix percentage at the professor rank is much less than the assistant professor rank in the private studies: 0.20 vs. 0.39 (1984-85) respectively; and 0.19 vs. 0.38 (1987-88) respectively. This is quite different from ALL MAJOR FIELDS for both private studies: 0.33 vs. 0.30 (1984-85) respectively; and 0.33 vs. 0.30 (1987-88) respectively. In other words ALL MAJOR FIELDS has a higher percentage of professors and a lower percentage of assistant professors compared to accounting in both private studies.

Finally, the reader may note that the hiring rate of new assistant professors in accounting in the private studies was greater than the hiring rate in ALL MAJOR FIELDS both in 1984-85, 7.4 percent (48/653) vs. 4.2 percent (1,224/28,991) respectively; and in 1987-88, 4.6 percent (32/699) vs. 4.5 percent (1,322/29,724), respectively. In other words the hiring rate in the discipline/major field of accounting exceeds ALL MAJOR FIELDS in both the private studies of 1984-85 and 1987-88.

CONCLUDING REMARKS

This article presented salary-trend information on the academic discipline/major field of accounting and compared that information with 44 other academic disciplines/major fields over a period of three years: the "baseline year" of 1984-85 and the "trend year" of 1987-88. 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 4,132 faculty in the discipline/major field of accounting participated and were included in the overall total of 160,596 faculty in all 45 disciplines/major fields in all four studies. The same 216 public (AASCU) institutions and the same 266 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 (1987-88) some 12 and 8 percent above the overall average faculty salary of the other 44 disciplines/major fields for both the public and private studies, respectively. The average faculty salary for accounting in the private institutions was greater in comparison to that in the public institutions in 1984-85. However, overall salary factor in the private institutions is now (1987-88) 4 percent lower in comparison to that for the public institutions: 1.08 vs 1.12, respectively.

Second, the CPI of October 1987, in comparison to the CPI of October 1984, 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 faculty salaries in both the public and private institutions exceeded faculty in ALL MAJOR FIELDS during this same period by

12 percent and 8 percent, respectively. During the past three years accounting faculty in the public institutions not only caught up with their colleagues in the private institutions but passed them by an average of over \$600! Quite a remarkable change in just three years.

Third, in the discipline/major field of accounting the assistant professor rank has a greater percentage compared to full and associate professor ranks for both the public and private studies. The full professor rank is increasing rapidly in the public institutions, but decreasing, slightly, in the private institutions.

Fourth, it seems that there continues to be a healthy percentage increase of new assistant professors being hired in the public institutions (5 percent each both in 1984-85 and 1987-88) but a decline in the private institutions (7 percent in 1984-85 and 5 percent in 1987-88).

Now that a rather significant data base on faculty 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.

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APPENDICES:

- A - OVERALL LIST OF SELECTED DISCIPLINES, page 10
- B - LIST OF PUBLIC Participating Institutions, page 11
- C - LIST OF PRIVATE Participating Institutions, page 14

APPENDIX A

OVERALL LIST OF SELECTED DISCIPLINES

ACCOUNTING	HOME ECONOMICS
AGRIBUSINESS AND AGRICULTURAL PRODUCTION	LETTERS
ANTHROPOLOGY	LIBRARY AND ARCHIVAL SCIENCES
ARCHITECTURE AND ENVIRONMENTAL DESIGN	LIFE SCIENCES
AREA AND ETHNIC STUDIES	MATHEMATICS
AUDIOLOGY AND SPEECH PATHOLOGY	MULTI-INTERDISCIPLINARY STUDIES
BUSINESS AND MANAGEMENT	MUSIC
BUSINESS ADMINISTRATION AND MANAGEMENT	NURSING
BUSINESS ECONOMICS	PHILOSOPHY AND RELIGION
CHEMISTRY	PHYSICAL EDUCATION
COMMUNICATIONS TECHNOLOGIES	PHYSICAL SCIENCES
COMMUNICATIONS	PHYSICS
COMPUTER AND INFORMATION SCIENCES	POLITICAL SCIENCE AND GOVERNMENT
CURRICULUM AND INSTRUCTION	PSYCHOLOGY
DRAMATIC ARTS	READING EDUCATION
EDUCATION	SECRETARIAL AND RELATED PROGRAMS
EDUCATION ADMINISTRATION	SOCIAL SCIENCES
ENGINEERING	SOCIOLOGY
FINE ARTS	SPECIAL EDUCATION
FOREIGN LANGUAGES	STUDENT COUNSELING AND PERSONNEL SERVICES
GEOGRAPHY	TEACHER EDUCATION, GENERAL PROGRAMS
GEOLOGICAL SCIENCES	VISUAL AND PERFORMING ARTS
HISTORY	<u>TOTAL: 45</u>

APPENDIX B

CUPA Public (AASCU) Faculty Salary-Trend Studies: 1984-85 and 1987-88

Institutions Participating in Both Studies:

Adams State College (CO)	Edinboro University of Pennsylvania (PA)
Alabama State University (AL)	Fitchburg State College (MA)
Albany State College (GA)	Florida International University (FL)
Angelo State University (TX)	Fort Hays State University (KS)
Appalachian State University (NC)	Francis Marion College (SC)
Arkansas State University (AR)	Frostburg State College (MD)
Arkansas Tech University (AR)	George Mason University (VA)
Armstrong State College (GA)	Georgia College (GA)
Auburn University at Montgomery (AL)	Georgia Southern College (GA)
Augusta College (GA)	Georgia Southwestern College (GA)
Black Hills State College (SD)	Grambling State University (LA)
Bluefield State College (WV)	Grand Valley State College (MI)
Boise State University (ID)	Harris-Stowe State College (MO)
Bowling Green State University (OH)	Henderson State University (AR)
California State College, Bakersfield (CA)	Idaho State University (ID)
California State University, Dominguez Hills (CA)	Illinois State University (IL)
California State University, Hayward (CA)	Indiana State University (IN)
California State University, Long Beach (CA)	Indiana University East (IN)
California State University, Los Angeles (CA)	Indiana University of Pennsylvania (PA)
California University of Pennsylvania (PA)	Jacksonville State University (AL)
Castleton State College (VT)	James Madison University (VA)
Central Connecticut State University (CT)	John Jay College of Criminal Justice (NY)
Central Missouri State University (MO)	Kearney State College (NE)
Central State University (OK)	Keene State College (NH)
Central Washington University (WA)	Kennesaw College (GA)
Chadron State College (NE)	Kutztown University (PA)
Citadel, (The) Military College of South Carolina (SC)	Lake Superior State College (MI)
Clarion University of Pennsylvania (PA)	Lander College (SC)
Cleveland State University (OH)	Lewis Clark State College (ID)
Clinch Valley College of the University of Virginia (VA)	Livingston University (AL)
College of Charleston (SC)	Lock Haven University (PA)
College of Staten Island, The (NY)	Longwood College (VA)
College of the Virgin Islands at St. Thomas (VI)	Louisiana State University in Shreveport (LA)
Columbus College (GA)	Louisiana Tech University (LA)
Corpus Christi State University (TX)	Lyndon State College (VT)
Dakota State College (SD)	Mansfield University (PA)
Delta State University (MS)	Marshall University (WV)
East Central University (OK)	Mary Washington College (VA)
East Tennessee State University (TN)	Mayville State College (ND)
East Texas State University (TX)	McNeese State University (LA)
Eastern Connecticut State University (CT)	Mesa College (CO)
Eastern Illinois University (IL)	Metropolitan State College (CO)
Eastern Kentucky University (KY)	Metropolitan State University (MN)
Eastern Montana College (MT)	Middle Tennessee State University (TN)
Eastern New Mexico University (NM)	Midwestern State University (TX)
	Millersville University (PA)

Participating Institutions, continued:

Minot State College (ND)
Mississippi University for Women (MS)
Missouri Southern State College (MO)
Missouri Western State College (MO)
Montana College of Mineral Science
& Technology (MT)
Montclair State College (NJ)
Moorhead State University (MN)
Morehead State University (KY)
Morgan State University (MD)
North Carolina Agricultural & Technical
State University (NC)
North Texas State University (TX)
Northeast Louisiana University (LA)
Northeastern Illinois University (IL)
Northern Arizona University (AZ)
Northern Illinois University (IL)
Northern Michigan University (MI)
Northern Montana College (MT)
Northern State College (SD)
Northwest Missouri State University (MO)
Northwestern State University (IA)
Oakland University (MI)
Old Dominion University (VA)
Oregon Institute of Technology (OR)
Peru State College (NE)
Pittsburg State University (KS)
Plymouth State College (NH)
Portland State University (OR)
Purdue University at Calumet (IN)
Radford University (VA)
Rhode Island College (RI)
Salem State College (MA)
Salisbury State College (MD)
Sangamon State University (IL)
Shepherd College (WV)
Shippensburg University (PA)
Sonoma State University (CA)
South Dakota School of Mines & Technology (SD)
Southeast Missouri State University (MO)
Southern Arkansas University (AR)
Southern Connecticut State University (CT)
Southern Illinois University at Edwardsville (IL)
Southern Oregon State College (OR)
Southwest Missouri State University (MO)
Southwest Texas State University (TX)
St. Cloud University (MN)
State University of New York College at
Brockport (NY)
State University of New York College at
Buffalo (NY)
State University of New York College at
Cortland (NY)
State University of New York College at
Geneseo (NY)
State University of New York College at
Old Westbury (NY)
State University of New York College at
Plattsburgh (NY)
State University of New York College of
Technology at Utica/Rome (NY)
Stephen F. Austin State University (TX)
Sul Ross State University (TX)
Tennessee Technological University (TN)
Texas A&I University (TX)
Texas A&M University at Galveston (TX)
Towson State University (MD)
Trenton State College (NJ)
Troy State University (AL)
University of Akron, The (OH)
University of Alaska at Juneau (AK)
University of Arkansas at Little Rock (AR)
University of Arkansas at Monticello (AR)
University of Central Florida (FL)
University of Colorado at Colorado Springs (CO)
University of Colorado at Denver (CO)
University of Houston--Clear Lake (TX)
University of Houston--Downtown (TX)
University of Lowell (MA)
University of Maine at Presque Isle (ME)
University of Maryland Baltimore County (MD)
University of Missouri--St. Louis (MO)
University of Montevallo (AL)
University of Nebraska at Omaha (NE)
University of Nevada, Las Vegas (NV)
University of North Carolina at Asheville (NC)
University of North Carolina at Charlotte (NC)
University of North Carolina at Greensboro (NC)
University of North Carolina at Wilmington (NC)
University of Northern Colorado (CO)
University of Northern Iowa (IA)
University of Science and Arts of Oklahoma (OK)
University of South Alabama, The (AL)
University of South Carolina - Aiken (SC)
University of South Carolina at Spartanburg (SC)
University of Southern Colorado (CO)
University of Southern Indiana (IN)
University of Southern Maine (ME)
University of Southern Mississippi (MS)
University of Tennessee at Chattanooga (TN)
University of Tennessee at Martin, The (TN)
University of Texas at Dallas, The (TX)

Participating Institutions, continued:

University of Texas at San Antonio (TX)
University of Texas of the Permian Basin (TX)
University of the District of Columbia (DC)
University of West Florida (FL)
University of Wisconsin--Eau Claire (WI)
University of Wisconsin--Green Bay (WI)
University of Wisconsin--Platteville (WI)
University of Wisconsin--Stevens Point (WI)
University of Wisconsin--Stout (WI)
University of Wisconsin--Superior (WI)
University of Wisconsin--Whitewater (WI)
University of Wisconsin Oshkosh (WI)
Valdosta State College (GA)
Weber State College (UT)
West Georgia College (GA)
West Liberty State College (WV)
West Texas State University (TX)
West Virginia College of Graduate Studies (WV)
West Virginia Institute of Technology (WV)
West Virginia State College (WV)
Western Carolina University (NC)
Western Connecticut State University (CT)
Western Illinois University (IL)
Western Kentucky University (KY)
Western Michigan University (MI)
Western New Mexico University (NM)
Western Oregon State College (OR)
Western State College of Colorado (CO)
Western Washington University (WA)
Wichita State University, The (KS)
Winona State University (MN)
Youngstown State University (OH)

Total: 216

APPENDIX C

CUPA Private Faculty Salary-Trend Studies: 1984-85 and 1987-88

Institutions Participating in Both Studies:

Abilene Christian University (TX)	Catholic University of America, The (DC)
Agnes Scott College (GA)	Catholic University of Puerto Rico (PR)
Albertus Magnus College (CT)	Cedar Crest College (PA)
Allentown College of St. Francis de Sales (PA)	Cedarville College (OH)
Alma College (MI)	Central College (IA)
Alverno College (WI)	Chaminade University of Honolulu (HI)
American College, The (PA)	Christian Brothers College (TN)
American Graduate School of International Management (AZ)	Claremont Graduate School (CA)
American Technological University (TX)	Clark University (MA)
American University, The (DC)	Clarke College (IA)
Amherst College (MA)	Clarkson University (NY)
Andover Newton Theological School (MA)	Cogswell Polytechnical College (CA)
Anna Maria College (MA)	Coker College (SC)
Aquinas College (MI)	Colgate University (NY)
Arkansas College (AR)	College of Great Falls (MT)
Asbury College (KY)	College of Mount Saint Vincent (NY)
Augustana College (IL)	College of Mount St. Joseph (OH)
Aurora University (IL)	College of Saint Benedict (MN)
Austin College (TX)	College of Saint Elizabeth (NJ)
Averett College (VA)	College of Saint Rose, The (NY)
Avila College (MO)	College of St. Joseph (VT)
Azusa Pacific University (CA)	College of St. Scholastica (MN)
Babson College (MA)	College of the Holy Cross (MA)
Bard College (NY)	College of Wooster, The (OH)
Barry University (FL)	Columbia Bible College (SC)
Beaver College (PA)	Columbia College (MO)
Benedictine College (KS)	Concordia College (MI)
Bennett College (NC)	Concordia College (MN)
Bentley College (MA)	Concordia College (NY)
Biola University (CA)	Concordia College (OR)
Birmingham-Southern College (AL)	Concordia College Wisconsin (WI)
Boston College (MA)	Converse College (SC)
Bradley University (IL)	Cooper Union for the Advancement of Science and Art, The (NY)
Briar Cliff College (IA)	Cornell College (IA)
Bridgewater College (VA)	Cornell University (NY)
Brigham Young University (UT)	Creighton University (NE)
Bryant College (RI)	Curry College (MA)
Bryn Mawr College (PA)	D'Youville College (NY)
Bucknell University (PA)	Davis & Elkins College (WV)
Butler University (IN)	Defiance College, The (OH)
Campbellsville College (KY)	DePaul University (IL)
Canisius College (NY)	Dickinson College (PA)
Capitol Institute of Technology (MD)	Dordt College, Inc. (IA)
Carnegie-Mellon University (PA)	Drake University (IA)
Carroll College (MT)	Drew University (NJ)
Carroll College (WI)	

Participating Institutions, continued:

Duquesne University (PA)	Lycoming College (PA)
Eastern Mennonite College and Seminary (VA)	Lynchburg College (VA)
Eckerd College (FL)	Manhattanville College (NY)
Elmhurst College (IL)	Marion College (IN)
Elmira College (NY)	Mary Baldwin College (VA)
Elms College (MA)	Marymount College (NY)
Embry-Riddle Aeronautical University (FL)	Maryville College (TN)
Emerson College (MA)	Maryville College--St. Louis (MO)
Emory & Henry College (VA)	Marywood College (PA)
Fairfield University (CT)	Massachusetts Institute of Technology (MA)
Fontbonne College (MO)	McPherson College (KS)
Fordham University (NY)	Mercy College of Detroit (MI)
Fort Wayne Bible College (IN)	Mercyhurst College (PA)
George Washington University, The (DC)	Merrimack College (MA)
Georgetown University (DC)	Milwaukee School of Engineering (WI)
Georgian Court College (NJ)	Moravian College (PA)
GMI Engineering & Management Institute (MI)	Mount Mary College (WI)
Gonzaga University (WA)	Mount Mercy College (IA)
Gordon College (MA)	Mount Saint Clare College (IA)
Goshen College (IN)	Mount Saint Mary's College (MD)
Grand View College (IA)	Mount Senario College (WI)
Guilford College (NC)	Nazareth College (MI)
Hartwick College (NY)	Neumann College (PA)
Heidelberg College (OH)	North Central College (IL)
High Point College (NC)	North Park College (IL)
Hope College (MI)	Northeastern University (MA)
Husson College (ME)	Northrop University (CA)
Illinois Benedictine College (IL)	Northwestern College (IA)
Illinois College (IL)	Notre Dame College (OH)
Illinois Institute of Technology (IL)	Oakwood College (AL)
Immaculata College (PA)	Oklahoma Baptist University (OK)
Inter American University of Puerto Rico	Otterbein College (OH)
--at San German (PR)	Pepperdine University (CA)
Iona College (NY)	Phillips University (OK)
Ithaca College (NY)	Pikeville College (KY)
John Carroll University (OH)	Point Loma Nazarene College (CA)
Judson College (IL)	Polytechnic University (NY)
Kalamazoo College (MI)	Principia College (IL)
Kenyon College (OH)	Quinnipiac College (CT)
King's College (PA)	Randolph-Macon Woman's College (VA)
La Roche College (PA)	Reed College (OR)
Lancaster Bible College (PA)	Reformed Bible College (MI)
Le Moyne College (NY)	Rensselaer Polytechnic Institute (NY)
Le Tourneau College (TX)	Rider College (NJ)
Lebanon Valley College (PA)	Rio Grande College/Community College (OH)
Lewis & Clark College (OR)	Rockford College (IL)
Linfield College (OR)	Rockhurst College (MO)
Long Island University (NY)	Rose-Hulman Institute of Technology (IN)
Loras College (IA)	Saint Edward's University (TX)
Loyola College in Maryland (MD)	Saint Joseph College (CT)
Luther College (IA)	Saint Mary College (KS)

Participating Institutions, continued:

Saint Michael's College (VT)
Saint Peter's College (NJ)
Saint Vincent College (PA)
Salem College (NC)
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)
Skidmore College (NY)
Southern California College (CA)
Southern Methodist University (TX)
Southwestern Assemblies of God College (TX)
Southwestern College (KS)
Spalding University (NY)
Springfield College (MA)
St. Francis College (NY)
St. Mary's University (TX)
St. Norbert College (WI)
Stevens Institute of Technology (NJ)
Suffolk University (MA)
Susquehanna University (PA)
Syracuse University (NY)
Tabor College (KS)
Taylor University (IN)
Texas Christian University (TX)
Thomas College (ME)
Transylvania University (KY)
Trinity Christian College (IL)
Trinity College Inc. (VT)
Trinity University (TX)
Tulane University (LA)
University of Dallas, The (TX)
University of Dayton (OH)
University of Detroit (MI)
University of Dubuque, The (IA)
University of Hartford (CT)
University of Judaism (CA)
University of La Verne (CA)
University of Portland (OR)
University of Redlands (CA)
University of Richmond (VA)
University of San Diego (CA)
University of St. Thomas (TX)
University of the South, The (TN)
University of Tampa (FL)
Upsala College (NJ)
Urbana University (OH)
Ursuline College (OH)
Utica College of Syracuse University (NY)
Villa Maria College (PA)
Viterbo College (WI)
Walsh College (OH)
Wartburg College (IA)
Washington and Jefferson College (PA)
Wesleyan University (CT)
Western Maryland College (MD)
Western New England College (MA)
Westmar College (IA)
Westminster College of Salt Lake City (UT)
Wheeling College, Inc. (WV)
Whitman College (WA)
Whittier College (CA)
Widener University (PA)
William Jewell College (MO)
William Marsh Rice University (TX)
William Penn College (IA)
Wilmington College (OH)
Wittenburg University (OH)
Worcester Polytechnic Institute (MA)
Xavier University (OH)
York College of Pennsylvania (PA)

TOTAL: 266