# ANALYSIS OF 2014'S THIRTY BEST UNDERGRADUATE ACCOUNTING PROGRAMS

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#### **ABSTRACT**

This paper examines primarily the courses in the accounting major and a portion of the business core of the best thirty accounting programs in the United States as identified by the Accounting Degree Review. A thorough examination of each school's web site has been conducted to gather current (2014) information concerning the requirements for a degree in accounting. Course descriptions rather than simply course titles have been evaluated for each accounting course included in the business core and accounting major requirement. The emphasis of the study is, not only to develop a profile from the best programs but also, to compare accounting programs at public and private schools. Also, possible differences between accounting programs in schools with Accounting accreditation and schools with Business accreditation are shown.

#### INTRODUCTION

The list of the 30 best accounting schools for undergraduates is published by the Accounting Degree Review, an online resource dedicated to providing unbiased and objective rankings and reviews of accounting and finance degree programs. In an effort to combine the rankings from U.S. News & World Report, Bloomberg Businessweek, and Public Accounting Report, the Accounting Degree Review reassesses factors such as reputation, prestige, student evaluations, accreditation, and costs in developing its listing (D. Barizo, 2015). U. S. News & World Report surveys deans and senior faculty members from

business schools that are accredited by the Association to Advance Collegiate Schools of Business (AACSB) International (Morse, 2014). Respondents are asked to appraise the undergraduate business program quality on a scale of 1 (marginal) to 5 (distinguished) for each program with which the respondent is acquainted (Morse, 2014). The Public Accounting Report also utilizes a survey approach but focuses exclusively on acquiring the opinions of accounting faculty (Public Accounting Report, 2013). Bloomberg Businessweek analyzes 27,561 surveys from senior business majors that consider their satisfaction with program performance in teaching, academic services, and career support, as well as, 218 employer surveys that

	Table 1 The Best 30 Undergraduate Accounting Programs' Degree Hour Requirements and Graduate Accounting Degrees Offered by School	FHE BEST QUIREME	TABLE 1 THE BEST 30 UNDERGRADUATE ACCOUNTING PROGRAMS' QUIREMENTS AND GRADUATE ACCOUNTING DEGREES OFF	TABLE 1 RADUATE A ADUATE AC	E 1 E Acco	UNTING NTING [	Progr egree	RAMS' S OFFERE	D BY SCI	HOOL			
Rank	School	Public/ Private	Accounting Accredited	Underg	Undergraduate Degree Requirements	Degree nts		Graduate Degree Hour Requirements and Programs Offered	egree Hour Requir Programs Offered	ır Requ Offere	ireme: d	nts and	
				Bus Degree	Bus	Acct Major	Mae	Master of Science in Accounting	nce in Acc	counting		MBA	PhD
							Acct	Auditing	Audit Systems	Tax	IS		1
1	Brigham Young University	Private	Yes	120	34	24	33			33			No
2	University of Illinois at Urbana- Champaign	Public	Yes	124	46	21	32			36			Yes
к	University of Notre Dame	Private	Yes	126	43	18	30			30			Š
4	The University of Texas at Austin	Public	Yes	121	51	24	36						Yes
5	Indiana University Bloomington	Public	Yes	124	54	31	30						Yes
9	The University of Pennsylvania	Private	No	37cu	36cu	27cu						57	Yes
^	University of Southern California	Private	Yes	128	46	26	30			30			Yes
∞	Wake Forest University	Private	Yes	120	38.5	18	30						No
6	University of Washington	Public	Yes	120	47.4	27	47			45			Yes
10	University of Georgia	Public	Yes	121	39	24		30	30	30			Yes
11	Texas A&M University	Public	Yes	120	42	23	30			30			Yes
12	Virginia (McIntire)	Public	Yes	120	57.5	12	30			30			No

13	Michigan State University	Public	Yes	120	54	19	30		30	30		Yes
14	New York University	Private	No	128	58	12	30				09	Yes
15	Bentley University	Private	Yes	122	42	24	30					Yes
16	Arizona State University	Public	Yes	120	49	19	30		30			Yes
17	University of Wisconsin-Madison	Public	Yes	120	39	24	30					Yes
18	The Pennsylvania State University	Public	No	120	51	21	30					Yes
19	The Ohio State University	Public	Yes	121	53.5	24	31				57	Yes
20	University of Florida	Public	Yes	120	61	22	34					Yes
21	University of Michigan	Public	No	120	52	12	30				57	Yes
22	University of California, Berkeley	Public	No	120	41	26						Yes
23	Cornell University	Private	No	120	54	15						Yes
24	The University of North Carolina at Chapel Hill	Public	No	120	43	12	32	32	32			Yes
25	Southern Methodist University	Private	No	122	42	21	32		32			Š
26	University of Missouri	Public	Yes	120	52	21	30					Yes
27	Boston College	Private	No	114	45	15	30					No
28	Miami University (Ohio)	Public	Yes	128	52	25	30					Š
29	Northern Illinois University	Public	Yes	120	33	30	30		30			No
30	The University of Tennessee, Knoxville	Public	Yes	120	49	27		30	30			Yes

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consider which programs produce the highest quality of graduates (Gloeckler, 2013). In addition to the surveys, which account for 50 percent of the final rank, Bloomberg Businessweek considers other 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). Therefore, by utilizing the ratings from all these sources, the Accounting Degree Review list incorporates the subjective input of deans, faculty, students and employers, as well as objective data. Therefore, by utilizing the ratings from all these sources, the Accounting Degree Review list incorporates the subjective 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 accounting programs listed in the Accounting Degree Review as the best 30 undergraduate accounting programs. Additionally each school's catalog web page has been visited to gather supplemental information and to review the content of accounting and business courses included in this study. Information in tables as presented to show findings from private and public schools as well as Business Accredited (only) and Accounting Accredited schools.

# BEST 30 UNDERGRADUATE ACCOUNTING PROGRAMS

The best 30 undergraduate Accounting Programs are shown in Table 1 by rank as determined by Accounting Degree Review. A closer look at Table 1 reveals that 20 of the programs are in public universities and 10 are in private. While all 30 programs possess AACSB accreditation, 16 of the programs at public universities or 80% also have AACSB accounting accreditation compared to 5 programs or 50% of the private programs.

# Hours in an Accounting Degree and Other Graduate Accounting Degrees Offered

A summary of the best undergraduate accounting program's general hour requirements and the additional accounting graduate programs offered at these universities are summarized in Table 1 by school

The number of semester hours for an undergraduate degree is indicated in the Degree column and ranges from a maximum of 128 credit hours (required at two schools) to a minimum of 114 credit hours. The most common requirement is 120 hours required by 46.7% or 14 of the schools. If a school operates on the quarter system, all

hours in all tables have been converted to a semester basis. The University of Pennsylvania does not measure undergraduate graduation requirements by credit hours but by credit units. The core column refers to courses required in the business core at the school. When the school's catalog for business did not present a business core, the courses required by the different majors in business were compared to determine those courses which are common to all majors. Introductory courses in accounting are not included in the accounting major hours but in the business core. The University of Virginia requires the most hours required in the business core, 57.5 hours, and Northern Illinois University the least hours, 34 hours, are required by. Only two schools, University of California, Berkley and Cornell University did not offer some type of Masters of Accountancy Degree or an MBA with an accounting concentration; however, both of these schools along with 21 other schools did offer a doctorate in accounting.

Table 2 provides a summary of the information by type of degree from Table 1, dividing the list into those schools with business-only and those with accounting accredita-

tion, further subdividing each accreditation category into public and private schools. The last column in the table presents a total overall average for all schools regardless of category. Between four and six programs in the best 30 programs in the authors' opinion do not really offer an undergraduate accounting degree but were voted for likely because of the business schools' reputation.

In undergraduate accounting programs, private schools on average require more hours for a degree than public institutions. However, while private schools require on average more hours both in the core and accounting major than public business accredited schools, public accounting accredited schools require more hours both in the core and accounting major than accounting accredited private schools.

# **Undergraduate Accounting Required in a Degree**

A summary of the accounting curriculum is presented in Table 3. Accounting curriculum requirements show that a school requires the course as (1) either part of the business

OVERVIEW OF THE AND RELATE			DUATE AC			иѕ	
	Busine	ess Accredit	ed only	Accou	inting Accr	edited	Grand
Data Description	Private	Public	Total	Private	Public	Total	Total
Schools	5	4	9	5	16	21	30
Min Hours for a BS Degree	114	120	117	120	120	120	118.5
Max Hours for a BS Degree	128	120	124	128	128	128	126
Average Hours for a BS Degree	121	120	120.5	123.2	121.2	122.2	121.4
Min Hours in Acct Major	12	12	12	18	12	15	13.5
Max Hours in Acct Major	27	26	26.5	26	31	28.5	27.5
Average Hours in the Acct Major	18	17.8	17.9	22	23.3	22.7	20.3
Avg Sem Hours in the Business Core	47	46.8	46.9	40.7	48.7	44.7	45.8
Avg Hours of Acct in the Bus Core	6.4	6.5	6.5	6	6.2	12.2	9.3
Schools Offering an MS in Acct	3	3	6	5	16	21	27
Schools Offering an MS in Tax	1	1	2	3	9	12	14
Schools Offering MS in Info Sys			Ø		1	1	1
Schools Offering an Acct MBA	2	1	3		1	1	4

Accounting Course		TABLE 3 MESTER H	ours Re	QUIRED IN	a Degre	Ε	
Catagorias	Busi	ness Accre	dited	Accou	nting Acci	edited	Grand
Categories	Private	Public	Total	Private	Public	Total	Total
Introductory (Number of Schools)	5	4	9	5	16	21	30
Introductory (Avg. Hours Required)	6.4	5.8	6.1	6	6	6	6.0
Intermediate (Number of Schools)	4	4	8	5	16	21	29
Intermediate (Avg. Hours Required)	5.3	5.0	5.1	7.0	6.3	6.5	6.1
Tax (Number of Schools)	4	4	8	5	14	19	27
Tax (Avg. Hours Required)	3	3.3	3.1	3	3.2	3.1	3.1
Cost/Managerial (Number of Schools)	3	3	6	4	14	18	24
Cost/Managerial (Avg. Hours Required)	3	3	3	3	3.1	3	3
Auditing (Number of Schools)	2	2	4	5	14	19	23
Auditing (Avg. Hours Required)	3	3.5	3.3	3.6	3	3.1	3.2
AIS (Number of Schools)			Ø	4	14	18	18
AIS (Avg. Hours Required)			Ø	3.5	3.1	3.3	3.3
Analysis of FS (Number of Schools)	2	3	5		1	1	6
Analysis of FS (Avg. Hours Required)	3	3	3		3	3	3
Adv Financial (Number of Schools)	1	1	2	1	1	2	4
Adv Financial (Avg. Hours Required)	3	4	3.5	3	3	3	3.3
Other (Number of Schools)	5	4	9	5	16	21	30
Other (Avg. Hours Required)	10.4	4.9	7.9	4.4	8.5	7.5	7.7

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core as a requirement of all business majors or (2) as part Intermediate Accounting of the required accounting major at the school. Elective courses have not been included in this table. The courses are listed with the course being required most often being listed first in the table, followed by the second most often required course. This process is followed until accounting courses required by less than 4 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.

# **Introductory Accounting**

Table 4 an "Overview of Introductory Accounting" summarizes how the first course of accounting is covered in all of the best 30 accounting programs. Schools naming the first introductory course Principles of Accounting are not distinguished from those referring to the first course as Fundamentals of Accounting. According to course descriptions reviewed, the use of the name Principles of Accounting consistently indicates that, rather than separating financial accounting and managerial accounting into two 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.

Twenty-five of the thirty schools teach introductory accounting in a two course sequence with the first course being financial accounting and the second being managerial accounting. Three Schools teach introductory accounting using the principles of accounting format and the remaining two schools require one course which is a survey of financial and managerial topics.

Only one of the best 30 programs does not require Intermediate accounting. Several of the programs listed in the best 30 do not offer a degree in accounting at the undergraduate level. Although, one program does not require intermediate accounting, intermediate accounting is one of several accounting elective courses that can be chosen for a business degree. Table 5 includes as intermediate courses those titled "Intermediate" or "Financial Reporting & Analysis." Intermediate refers to the traditional method of teaching intermediate. 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 programs; 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 best programs, the table reveals that several schools using the traditional approach switch to the case approach in the second course. 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. Both of those schools are public and have AACSB accounting accreditation. The catalog description of any school requiring a third course has been examined to ensure that it is actually intermediate and not advanced accounting. Any that consisted of primarily advanced accounting textbook topics was counted as an advanced accounting course.

#### **Federal Income Tax**

Table 6 shows a tax course is required in 27 of the best 30 accounting programs. No program required more than

Tai Overview of Intro	BLE 4	Accou	INTING				
Di il Ci	Busines	s Accredi	ted only	Accoun	ting Acc	redited	Grand
Principles of Accounting	Private	Public	Total	Private	Public	Total	Total
Schools Requiring Courses in Introductory Accounting	5	4	9	5	16	21	30
Average Hours Required in Introductory Accounting	6.4	5.8	6.1	6	6	6	6
Schools Requiring Accounting Principles I				1	2	3	3
Schools Requiring Accounting Principles II				1	2	3	3
Schools Requiring Survey of Accounting		1	1		1	1	2
Schools Requiring Financial Accounting	5	3	8	4	13	17	25
Schools Requiring Managerial Accounting	5	3	8	4	13	17	25

one tax course and the number of semester hours for the **Cost Accounting** course ranged from two semester hours to four semester hours. In six of the 27 programs the course is based on individual income tax. No program required a course in primarily corporate income tax. Five of the schools have a course than is part Individual and part corporate income tax. At the remaining sixteen schools requiring a tax course, the course is based upon tax and business deci-

In the best 30 accounting programs, Table 7 shows that 24 schools require a course in Cost Accounting. The course is a three semester hour course at 21 of the 24 schools. At two schools, it is a four semester hour course. At one school using the quarter system, it is a three hour quarter course, which converts on the semester system to a 2.7 semester hour course.

T Overview of Inte	ABLE 5 RMEDIATE	Accou	NTING				
Intermediate Accounting	Busin	ess Accre	edited	Accour	nting Acc	redited	l .
	Private	Public	Total	Private	Public	Total	Total
Schools Requiring Courses in Intermediate	4	4	6	5	16	21	29
Average Hours Required in Intermediate	5.3	5	5.8	7	6.3	6.5	6.1
Schools Requiring Intermediate 1	3	3	6	3	11	14	20
Schools Requiring Intermediate 2	3	2	5	3	7	10	15
Schools Requiring Intermediate 3				Ø	2	2	2
Schools Requiring Fin Reporting & Analysis 1	1	1	2	2	5	7	9
Schools Requiring Fin Reporting & Analysis 2				2	8	10	10

Ove	T RVIEW OF F	ABLE 6 EDERAL IN	ІСОМЕ Т	AX			
	Busines	s Accredited	lonly	Accoun	ting Accredi	ted	Grand
Federal Income Tax	Private (N=5)	Public (N=4)	Total	Private (N=5)	Public (N=16)	Total	Total
Schools Requiring Courses in Tax	4	4	8	5	14	19	27
Average Hours Required in Tax	3	3.3	3.1	3	3.2	3.1	3.1
Schools Requiring Individual Tax	1	1	2	1	3	4	6
Schools Requiring Corporate Tax	Ø	Ø	Ø	Ø	Ø	Ø	Ø
Schools Requiring Ind & Corp Tax	Ø	Ø	Ø	1	4	5	5
Schools Requiring Tax & Bus Dec.	3	3	6	3	7	10	16

	Over		SLE 7 OST ACCOL	INTING			
	Bus	iness Accred	lited	Accou	inting Accre	edited	Grand
Cost/Managerial	Private (N=5)	Public (N=4)	Total	Private (N=5)	Public (N=16)	Total	Total
Schools Requiring Courses	3	3	6	4	14	18	24
Average Hours Required	3	3	3	3	3.1	3	3

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# **Auditing**

Auditing is required only in 23 of the best 30 undergraduate programs. The course at 21 of the schools is a financial auditing course. One school requires internal auditing and one school requires a two semester hour course in financial auditing and a two semester hour course in internal auditing. For reporting purposes the Table 8 combines the two, two semester hour auditing courses, into one, four hour semester course.

#### **Accounting Information Systems**

Table 9 shows accounting information systems are required in 18 of the best accounting programs. The course ranges from 2.7 semester hours to 4 semester hours. Sixteen of the schools show the course as Accounting Information Systems. At one school, the course is titled Business Process Analysis and at the remaining school, it is 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 best 30 accounting programs, Analysis of Financial Statements is required by six schools as shown in Table 12. The course if offered is a three hour semester course at all schools.

#### **Advanced Accounting**

Table 11 shows that only four schools require Advanced Financial Accounting. An examination the Catalog descriptions of all four courses indicated that the primary topic common to all these courses is Business Combinations.

# 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 best undergraduate accounting program. 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 none of the 30 best programs required either a Non-Profit/Governmental course or an Internship course. This finding is not say the courses are not offered as an undergraduate elective course but that they are not required. 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. Of the 12 schools requiring accounting electives, two require three accounting electives and two require 2 accountings electives. Of the three schools requiring an accounting or business elective, two of the schools require two courses.

# **Other Required Courses**

An Accounting Ethics course is required at only two of the 30 best accounting programs both programs are AACSB accounting accredited. Eleven other schools required an ethics course as part of the business core. Six of these schools required a course in Business Ethics and five required a course in Professional Responsibilities and Leadership. An additional 11 programs require ethics as part of the business core. Of the 11 programs, seven have accounting accreditation and of the 11 programs, six and public universities.

Only two programs require a business law course on the Uniform Commercial Code as part of the accounting major. At both of the schools, a business law course - Legal Environment of Business – is required as part of the business core of all business majors. Only one school did not require a business law course as part of the business core or accounting major. Of the 29 schools requiring business law as a part of the business core, 18 of the schools required the Legal Environment of Business and 11 schools required the Uniform Commercial Code.

While not part of the accounting major, the math requirement at these 30 schools is informative as seen in Table 13. One school does not have a Math requirement due to choices available to all students in the University's General Education Requirements; however, all prospective accounting students are informed that courses in Finite Math and statistics are not required but are "strongly recommended." It should be noted that at this school admission is required to the accounting program prior to the junior year. The remaining 29 programs require at least a calculus course and at least one statistics course. Eleven of the programs require a second math course. Both schools, in which Math for Business Analysis is required, require calculus as a prerequisite for this course.

# **Further Study**

With the almost universal requirement of 150 hours to sit for the CPA exam, a study including graduate hours could be revealing. 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. If

		TABLE 8 EW OF AU	DITING				
	Busi	ness Accre	dited	Accou	nting Accr	edited	Grand
Auditing	Private (N=5)	Public (N=4)	Total	Private (N=5)	Public (N=16)	Total	Total
Schools Requiring Courses in Auditing	2	2	4	5	14	19	23
Average Hours Required in Auditing	3	3.5	3.3	3.6	3	3.1	3.2
Schools Requiring Financial Auditing	2	1	3	5	14	19	22
Schools Requiring Internal Auditing	Ø	1	1	1	Ø	1	2

Overview	of Accou	Table 9 Inting Ini	ORMATIO	N SYSTEM	лs		
	Busi	ness Accre	dited	Accou	inting Acci	redited	Grand
Accounting Information Systems (AIS)	Private (N=5)	Public (N=4)	Total	Private (N=5)	Public (N=16)	Total	Total
Schools Requiring Courses in AIS	Ø	Ø	Ø	4	14	18	18
Average Hrs Required in AIS	Ø	Ø	Ø	3.5	3.1	3.3	3.3
Schools Requiring AIS	Ø	Ø	Ø	4	12	16	16
Schools Requiring Business Process Analysis	Ø	Ø	Ø	Ø	1	1	1
Schools Requiring Enterprise Process Analysis and Design	Ø	Ø	Ø	Ø	1	1	1

Over	IEW OF A	TABLE		l Stateme	ENTS		
	Busi	iness Accred	lited	Accou	inting Accre	edited	Grand
Analysis of Financial Statements	Private (N=5)	Public (N=4)	Total	Private (N=5)	Public (N=16)	Total	Total
Schools Requiring Courses in Analysis of Financial Statement	2	3	5		1	1	6
Average Hours Required in Analysis of Financial Statement	3	3	3		3	3	3

Ove	T. RVIEW OF A	ABLE 11 DVANCED	Accou	NTING			
Advanced Financial	Busine	ss Accredito	ed	Account	ing Accred	ited	Grand
Advanced Financial	Private 5	Public 4	Total	Private 5	Public 16	Total	Total
Schools Requiring Courses in Advanced	1	1	2	1	1	2	4
Average Hours Required in Advanced	3	4	3.5	3	3	3	3.3

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Table 12 Overview of Other Required Courses By the Accounting Major							
Other	Business Accredited			Accounting Accredited			
	Private (N=5)	Public (N=4)	Total	Private (N=5)	Public (N=16)	Total	Grand Total
Schools Requiring Other Courses	5	4	9	5	16	21	30
Average Hrs Required in Other	10.4	4.9	7.9	4.4	8.5	7.5	7.7
Schools Requiring Non Profit							Ø
Schools Requiring Internship							Ø
Schools Requiring Analysis of Fin Stat	2	3	5		1	1	6
Schools Requiring Business Valuation	2		2				2
Schools Requiring Advance Fin Rept				1	1	2	2
Schools Requiring International Acct	1	1	2				2
Schools Requiring Acct Ethics				1	1	2	2
Schools Requiring Career Planning					5	5	5
Schools Requiring Uniform Com Code					2	2	2
Schools Requiring Business Comm					4	4	4
Schools Requiring Portfolio Mgmt	1		1				1
Schools Requiring Corporate Finance					1	1	1
Schools Requiring Micro Econ					1	1	1
Schools Requiring Decision Processes				1	1	2	2
Schools Requiring Operations Mgmt					1	1	1
Schools Requiring Strategic Mgmt					5	5	5
Schools Requiring Spec. out of Acct					2	2	2
Schools Requiring Acct Electives	2	1	3	1	8	9	12
Average Hours of Acct Electives	6	6	6	3	4.1	4	4.5
Schools Requiring Acct or Bus Elect	2		2		1	1	3

TABLE 13 REQUIRED MATH COURSES				
Type of Math Course	Schools Requiring Course			
Pre-calculus	2			
Finite Math	7			
Calculus	29			
Math for Business Analysis	2			
Statistics	29			

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

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