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James H. Thompson  
*Central Washington University, [jht@cwu.edu](mailto:jht@cwu.edu)*

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# Ethics in the Accounting Curriculum

James H. Thompson

Central Washington University

2400 S. 240<sup>th</sup> Street, Des Moines, WA 98198, United States

Tel: 1-206-439-3800 x3839 E-mail: [jht@cwu.edu](mailto:jht@cwu.edu)

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## Abstract

The number of corporate debacles in recent history has been a great concern to the financial community. From Enron to Bear Stearns, the events have highlighted that greed, incompetence, and deception exist systemically. After these and other similar events, the importance of professional ethics intensified. Has the concern for improved ethical behavior compelled academic institutions to provide greater emphasis on ethics in accounting degree programs?

Several findings emerged in this study. First, ethics is more commonly part of the course description than it is to be part of the course title. Second, there is greater emphasis on ethics in undergraduate education than in graduate education. The findings also indicate that the extent to which ethics is included in course descriptions is extremely inconsistent and variable across academic levels and geographical regions. Finally, standalone ethics courses are less common than integration of ethics into one or more courses at both levels and for all geographic regions.

**Keywords:** Ethics, Accounting Curriculum

## **1. Introduction**

The number of corporate debacles in recent history has been a great concern to the financial community. From Enron to Bear Stearns, the events have highlighted that greed, incompetence, and deception exist systemically. After these and other similar events, the importance of professional ethics intensified. Has this concern compelled academic institutions to provide greater emphasis on ethics in accounting degree programs?

The purpose of this paper is to document the extent to which ethics is included in undergraduate and graduate accounting curricula of private and public colleges and universities in the United States. Such documentation is needed to assess the adequacy of ethics education among accounting students..

The paper makes three significant assumptions. First, the highest ranked private and public schools in each state are representative of other schools that offer degrees in accounting. Second, the use of the word “ethics” in the course title or in the course description from online school catalogs is evidence of a standalone ethics course or of ethics being integrated into one or more courses throughout the accounting curriculum. Courses that have “ethics” in the title are assumed to represent standalone ethics courses and are assumed to provide more extensive coverage of ethics than courses that integrate ethics into course content. Finally, the study assumes that all standalone ethics courses are comparable and courses that integrate ethics are comparable.

## **2. Background**

California Senate Bill No. 773 (SB 773) was chaptered by the state of California in September 26, 2011. This bill was written to amend the current educational requirements for those pursuing an accounting license. SB 773 states that after January 1, 2014 applicants will be required to complete an “additional 10 units of ethics study.” The bill stipulates that an advisory committee be established to recommend to the board (California Board of Accountancy) ethics study guidelines to be adopted. This committee will be authorized to determine “that a course or portion of a course satisfies the ethics study requirements.” (State of California Bill information) Currently, each school may determine the method and amount of accounting ethics in education unless the state accountancy boards mandate a specific requirement.

Miller and Becker (2011) of the University of Wisconsin, Eau Claire studied how ethics is integrated into accounting curricula. Their research examined the level of ethics integration across accounting curricula, provided an update on the level of coverage that exists today, and identified the specific ethics topics being covered. Their study was conducted through electronic surveys of 1,200 accounting faculty members across the nation over a six-week time period, with a reminder sent out at the half-way point. They surveyed 235 faculty members from across the United States. The results of the survey indicated that the overall attitude toward teaching ethics was positive, with 78 percent support teaching ethics, 87 percent are committed to integrating ethics across curriculum, and 78 percent felt that school administration supports the concept. The results also showed that only 25 percent of the

schools had separate accounting ethics courses, and 13.85 percent have these classes as requirements for all accounting majors.

Thompson, McCoy, and Wallestad (1992) also studied the way in which ethics is incorporated into the accounting curriculum. Their study surveyed accounting program administrators. Two approaches to teaching ethics were identified: the discrete approach, which utilizes separate ethics courses, and the pervasive approach, which incorporates ethics into existing accounting courses. Their study found that most programs employed the pervasive approach. They reported that only 18 percent of undergraduate programs and 8 percent of master's programs required a separate ethics course, but 97 percent of all accounting programs incorporated ethics into one or more accounting or business courses.

### **3. Methodology**

This study considers the frequency of separate ethics courses and of the integration of ethics into other accounting courses at 100 universities in the United States. Universities were selected from the UsUniversities.ca website. The website ranks public and private universities based on SAT percentiles. UsUniversities.ca derives its data from National Center for Education Statistics and common data sets released by colleges. Only public and private schools that offer degrees in accounting were selected for this study. The highest ranked public and private universities from each state were selected. Our methodology did not identify any university (public or private) for Wyoming, a public university for Washington D.C., or a private university for Arizona, Montana, New Mexico, or Nevada. Thus, the total number of universities totaled 95. Website addresses for each university were obtained from the Accounting Faculty Directory (2011). Appendix 1 lists the universities that were selected.

The data in the study were taken from each university's website. Specific data that were gathered included whether the university had standalone ethics courses and, if so, whether the course was taught at the undergraduate or graduate level. Also, accounting course descriptions were searched for the use of the word "ethics" and its derivatives as a basis for determining whether ethics was integrated into other accounting course work.

### **4. Data Analysis**

Data was gathered on a spreadsheet. A summary of the data is contained in Appendix 2. In situations where selected data were not available, the notation "N/A" appears. Data was not available 9.3 percent of the time. For schools that did not offer a program (either undergraduate or graduate), the notation "X" appears.

Mississippi was the only state in which universities included ethics both in the course title and within course descriptions both for public and private universities and at both the undergraduate and graduate levels. Conversely, none of the Massachusetts, Oregon, and Texas universities included ethics in the course title or as part of the description at either academic level.

Eight universities included ethics in the course title and within course description for both

undergraduate and graduate levels. These universities were University of Illinois at Springfield, University of Notre Dame, Saint Joseph's College, Concordia University (St. Paul), Mississippi University for Women, Belhaven College, Elon University, and University of Vermont.

Alternatively, 12 universities did not have ethics in the course title or in any course descriptions for either academic level. These universities were: Worcester State College, Harvard University, University of Minnesota (Minneapolis), Southern New Hampshire University, SUNY College at New Paltz, the Ohio State University, University of Tulsa, University of Oregon, University of Portland, The University of Texas at Dallas, Brigham Young University, and University of Washington.

Because the number of undergraduate programs is not equal to the number of graduate programs analyzed, all results that compared these groups were based on percentages. Approximately 28 percent of the universities studied offered only one academic level, 79 percent which offered only an undergraduate accounting degree program.

Overall, “ethics” was included in the course title 25 percent of the time and within the course description 74 percent of the time. These percentages are consistent with the Miller and Becker (2011) findings. Based on these findings, a standalone ethics course is not common.

When comparing undergraduate and graduate offerings, “ethics” is included in either the course title or course description 72 percent of the time for undergraduate programs and 53 percent of the time for graduate programs.

“Ethics” appears in the course title 24 percent of the time in undergraduate course work and 26 percent of the time in graduate course work. On the other hand, “ethics” is contained in course descriptions of undergraduate and graduate programs 81 and 63 percent of the time, respectively. Figures 1 and 2 show these results.

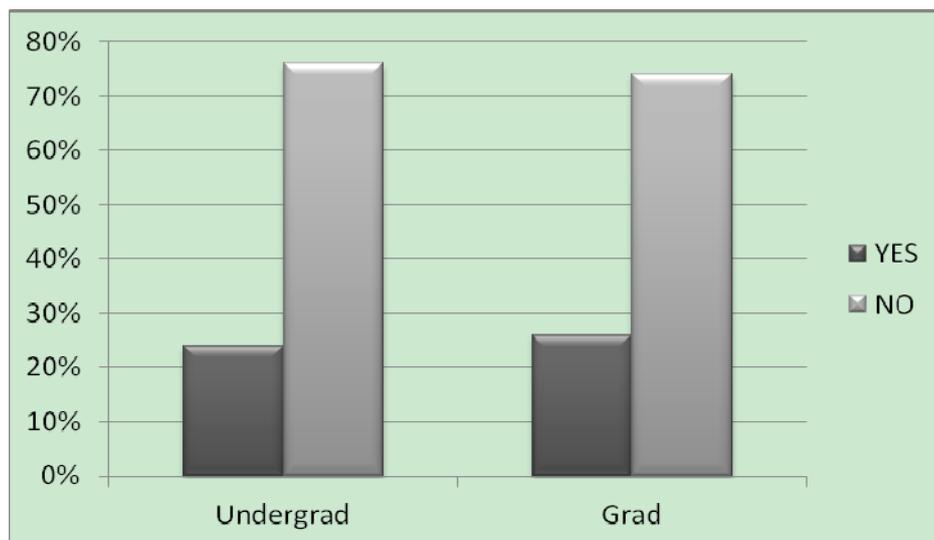


Figure 1. Percentage of Times “Ethics” in the Course Title

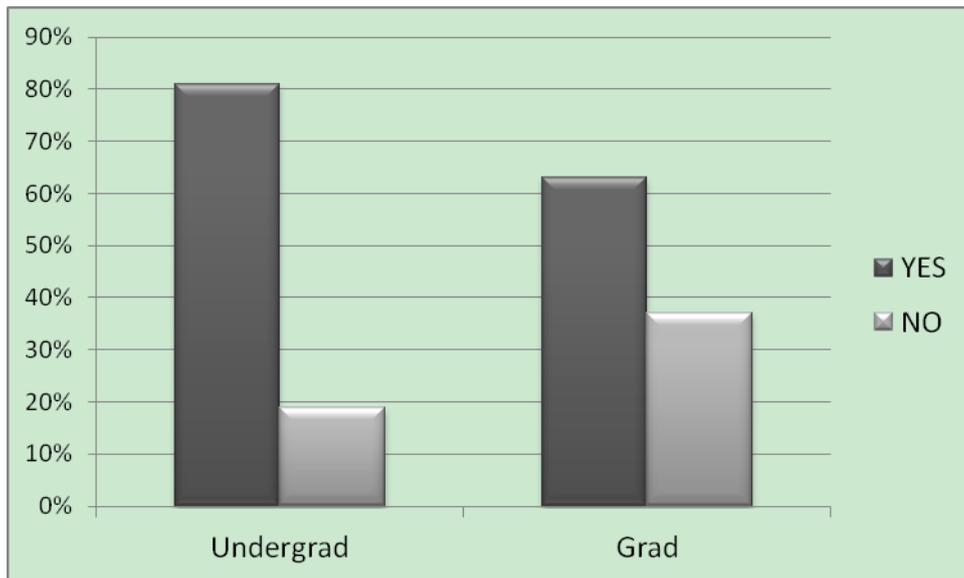


Figure 2. Percentage of Times “Ethics” in the Course Description

When the data are viewed by geographic region, “ethics” is included as part of the course title between 19-29 percent of the time, with the West showing the lowest percentage and the Northeast showing the highest percentage. On the other hand, “ethics” was included in course description between 40-89 percent of the time, with the Southwest showing the lowest percentage and the Southeast showing the highest percentage. However, the variance in the use of “ethics” in the course description was much wider than for the use of “ethics” in the course title. Figure 3 shows these results.

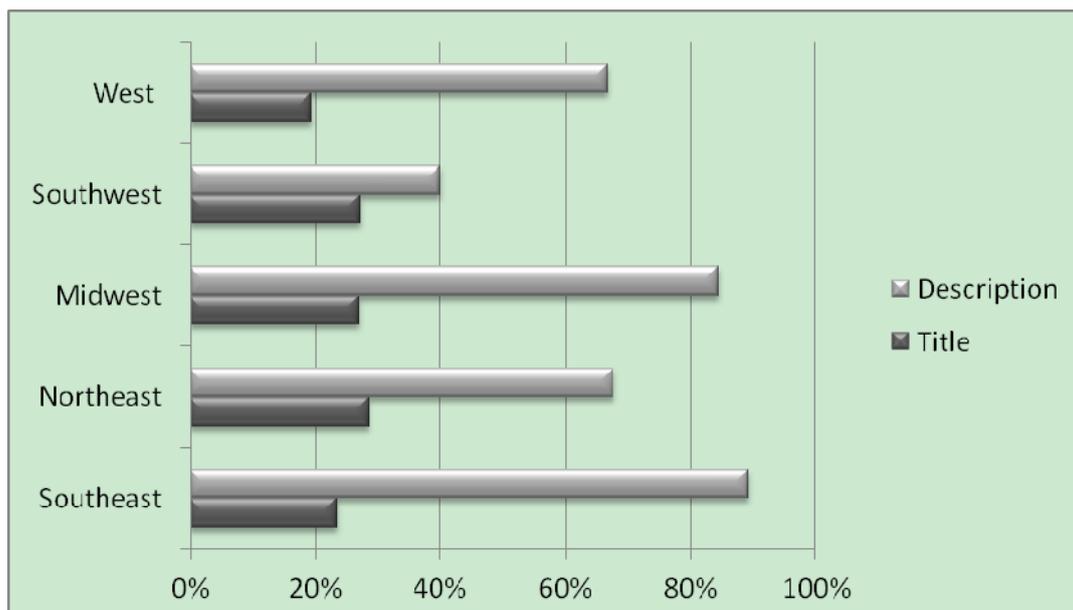


Figure 3. Percentage of Times “Ethics” is Included in Course Title or Description by Region

## 5. Conclusion

Several findings emerged in this study. First, “ethics” is more commonly part of the course description than a part of the course title. Secondly, there is greater emphasis on ethics in undergraduate education than in graduate education. When examining whether “ethics” is used as part of the title versus part of the description, undergraduate accounting courses include the word “ethics” much more frequently in course descriptions. There is very little difference in the amount of standalone ethics courses offered between the academic levels. There is some variance in the use of “ethics” in the course title when comparing across regions, but a wider variance exists in the use of “ethics” when comparing the course descriptions. These findings indicate that the extent to which ethics is included in course descriptions is inconsistent and varies considerably across academic levels and regions.

Considering the numerous ethical scandals that have occurred in the business world, ethics should have a greater and more consistent emphasis in accounting education. It is concerning that ethics is infrequently a standalone course and often not part of the curriculum at all—especially at the graduate level. More states should take an initiative like California did with the passage of SB 773, which require additional course work in ethics.

Three recommendations are made by this study. First, standalone ethics courses should be promoted rather than simply incorporating ethics into existing courses. This action will encourage greater focus on the importance of ethics in a business environment. Second, ethics courses should be equally accessible to both undergraduate and graduate accounting programs. Finally, state accountancy boards and other professional bodies should promote greater awareness of the need to emphasize ethics in education by mandating requirements.

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- Top US Universities. Retrieved from <http://www.UsUniversities.ca>

## Appendix

Appendix 1: School websites:

Tuskegee University: [www.tuskegee.edu](http://www.tuskegee.edu)

Alabama State University: [www.alasu.edu](http://www.alasu.edu)

Alaska Pacific University: [www.alaskapacific.edu](http://www.alaskapacific.edu)

University of Alaska, Anchorage: [www.uaa.alaska.edu](http://www.uaa.alaska.edu)

Arizona State University: [www.asu.edu](http://www.asu.edu)

Lyon College: [www.lyon.edu](http://www.lyon.edu)

University of Arkansas at Pine Bluff: [www.uapb.edu](http://www.uapb.edu)

University of Southern California: [www.usc.edu](http://www.usc.edu)

University of California – Berkeley: [www.berkeley.edu](http://www.berkeley.edu)

University of Denver: [www.du.edu](http://www.du.edu)

University of Colorado - Colorado Springs: [www.uccs.edu](http://www.uccs.edu)

Quinnipiac University: [www.quinnipiac.edu](http://www.quinnipiac.edu)

University of Connecticut: [www.uconn.edu](http://www.uconn.edu)

Wesley College: [www.wesley.edu](http://www.wesley.edu)

Delaware State University: [www.desu.edu](http://www.desu.edu)

Georgetown University: [www.georgetown.edu](http://www.georgetown.edu)

University of Miami: [www.miami.edu](http://www.miami.edu)

University of Florida: [www.ufl.edu](http://www.ufl.edu)

Brenau University: [www.brenau.edu](http://www.brenau.edu)

Savannah State University: [www.savannahstate.edu](http://www.savannahstate.edu)

Brigham Young University – Hawaii: [www.byuh.edu](http://www.byuh.edu)

University of Hawaii at Hilo: [www.hilo.hawaii.edu](http://www.hilo.hawaii.edu)

Brigham Young University – Idaho: [www.byui.edu](http://www.byui.edu)

University of Idaho: [www.uidaho.edu](http://www.uidaho.edu)

Roosevelt University: [www.roosevelt.edu](http://www.roosevelt.edu)

University of Illinois at Springfield: [www.uis.edu](http://www.uis.edu)

University of Notre Dame: [www.nd.edu](http://www.nd.edu)

Indiana University – Bloomington: [www.iub.edu](http://www.iub.edu)

Graceland University – Lamoni: [www.graceland.edu](http://www.graceland.edu)

University of Northern Iowa: [www.uni.edu](http://www.uni.edu)

Benedictine College: [www.benedictine.edu](http://www.benedictine.edu)

Wichita State University: [www.wichita.edu](http://www.wichita.edu)

Spalding University: [www.spalding.edu](http://www.spalding.edu)

Kentucky State University: [www.kysu.edu](http://www.kysu.edu)

Louisiana State University: [www.lsu.edu/](http://www.lsu.edu/)

Tulane University: [tulane.edu/](http://tulane.edu/)

University of Maine: [www.umaine.edu/](http://www.umaine.edu/)

Saint Joseph's College: [www.sjcme.edu/](http://www.sjcme.edu/)

University of Baltimore: [www.ubalt.edu/index.cfm](http://www.ubalt.edu/index.cfm)

Loyola College: [www.loyola.edu/](http://www.loyola.edu/)

Worcester State College: [www.worcester.edu/default.aspx](http://www.worcester.edu/default.aspx)

Harvard University: [www.harvard.edu/](http://www.harvard.edu/)

University of Michigan – Ann Arbor: [www.umich.edu/](http://www.umich.edu/)

Andrews University: [www.andrews.edu/](http://www.andrews.edu/)

University of Minnesota – Minneapolis: [www1.umn.edu/twincities/index.html](http://www1.umn.edu/twincities/index.html)

Concordia University – St. Paul: [www.csp.edu/](http://www.csp.edu/)

Mississippi University for Women: [web2.muw.edu/index.php](http://web2.muw.edu/index.php)

Belhaven College: [www.belhaven.edu/](http://www.belhaven.edu/)

University of Missouri – Kansas City: [www.umkc.edu/](http://www.umkc.edu/)

Washington University: [wustl.edu/](http://wustl.edu/)

Montana State University: [www.montana.edu/](http://www.montana.edu/)

University of Nebraska – Kearny: [www.unk.edu/](http://www.unk.edu/)

Doane College: [www.doane.edu/](http://www.doane.edu/)

University of Nevada – Las Vegas: [go.unlv.edu/](http://go.unlv.edu/)

University of New Hampshire – Durham: [www.unh.edu/](http://www.unh.edu/)

Southern New Hampshire University: [www.snhu.edu/](http://www.snhu.edu/)

The College of New Jersey: [www.tcnj.edu/](http://www.tcnj.edu/)

Farleigh Dickinson University – Teaneck NJ: [www.fdu.edu/](http://www.fdu.edu/)

New Mexico State University – Las Cruces: [www.nmsu.edu/](http://www.nmsu.edu/)

SUNY College at New Paltz: [www.newpaltz.edu/](http://www.newpaltz.edu/)

Marist College: [www.marist.edu/](http://www.marist.edu/)

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Appalachian State University: [www.appstate.edu/](http://www.appstate.edu/)  
Elon University: [www.elon.edu/home/](http://www.elon.edu/home/)  
Minot State University: [www.minotstateu.edu/](http://www.minotstateu.edu/)  
Jamestown College: [www.jc.edu/](http://www.jc.edu/)  
Ohio State University: [www.osu.edu/](http://www.osu.edu/)  
Case Western Reserve University: [www.case.edu/](http://www.case.edu/)  
University of Oklahoma: [www.ou.edu/web.html](http://www.ou.edu/web.html)  
University of Tulsa: [www.utulsa.edu/](http://www.utulsa.edu/)  
University of Oregon: [www.uoregon.edu/](http://www.uoregon.edu/)  
University of Portland: [www.up.edu/](http://www.up.edu/)  
University of Pittsburgh: [www.pitt.edu/](http://www.pitt.edu/)  
University of Pennsylvania: [www.upenn.edu/](http://www.upenn.edu/)  
University of Rhode Island: [www.uri.edu/](http://www.uri.edu/)  
Providence College: [www.providence.edu/Pages/default.aspx](http://www.providence.edu/Pages/default.aspx)  
College of Charleston: [www.cofc.edu/](http://www.cofc.edu/)  
Furman University: [www2.furman.edu/Pages/default.aspx](http://www2.furman.edu/Pages/default.aspx)  
Northern State University: [www.northern.edu/Pages/index.aspx](http://www.northern.edu/Pages/index.aspx)  
Augustana College SD: [www.augie.edu/](http://www.augie.edu/)  
The University of Tennessee- Knoxville: [www.utk.edu/](http://www.utk.edu/)  
Vanderbilt University: [www.vanderbilt.edu/](http://www.vanderbilt.edu/)  
The University of Texas at Dallas: [www.utdallas.edu/](http://www.utdallas.edu/)  
Rice University: [www.rice.edu/](http://www.rice.edu/)  
University of Utah: [www.utah.edu/](http://www.utah.edu/)  
Brigham Young University – Utah: [home.byu.edu/home/](http://home.byu.edu/home/)  
University of Vermont: [www.uvm.edu/](http://www.uvm.edu/)  
Saint Michaels College: [www.smcvt.edu/](http://www.smcvt.edu/)  
Collage of William and Mary: [www.wm.edu/](http://www.wm.edu/)  
Washington and Lee University: [www.wlu.edu/x6.xml](http://www.wlu.edu/x6.xml)  
University of Washington: [www.washington.edu/](http://www.washington.edu/)

Gonzaga University: [www.gonzaga.edu/](http://www.gonzaga.edu/)

Georgetown University: [www.georgetown.edu/](http://www.georgetown.edu/)

Shepherd University: [www.shepherd.edu/](http://www.shepherd.edu/)

Alderson Broaddus College: [www.ab.edu/](http://www.ab.edu/)

University of Wisconsin – Madison: [www.wisc.edu/](http://www.wisc.edu/)

Marquette University: [www.marquette.edu/](http://www.marquette.edu/)

#### Appendix 2: Data Collected by State and University

State	School	Public/Private	Undergrad/Grad	Ethics in Course Title	Ethics in Description
Alabama	Alabama State University	Public	Undergrad	No	N/A
			Grad	No	N/A
	Tuskegee University	Private	Undergrad	Yes	Yes
			Grad	X	X
Alaska	University of Alaska, Anchorage	Public	Undergrad	No	N/A
			Grad	X	X
	Alaska Pacific University	Private	Undergrad	Yes	Yes
			Grad	X	X
Arizona	Arizona State University	Public	Undergrad	Yes	Yes
			Grad	No	N/A
	None	Private	Undergrad	X	X
			Grad	X	X
Arkansas	University of Arkansas at Pine Bluff	Public	Undergrad	No	Yes
			Grad	X	X
	Lyon College	Private	Undergrad	No	Yes
			Grad	X	X
California	University of California – Berkley	Public	Undergrad	Yes	Yes
			Grad	No	N/A
	University of Southern California	Private	Undergrad	No	N/A
			Grad	No	Yes
Colorado	University of Colorado - Colorado Springs	Public	Undergrad	No	N/A

			Grad	No	N/A
	University of Denver	Private	Undergrad	No	N/A
			Grad	Yes	Yes
Connecticut	University of Connecticut	Public	Undergrad	No	Yes
			Grad	Yes	Yes
	Quinnipiac University	Private	Undergrad	No	Yes
			Grad	X	X
Delaware	Delaware State University	Public	Undergrad	No	Yes
			Grad	X	X
	Wesley College	Private	Undergrad	Yes	Yes
			Grad	X	X
Florida	University of Florida	Public	Undergrad	No	Yes
			Grad	No	Yes
	University of Miami	Private	Undergrad	No	N/A
			Grad	No	N/A
Georgia	Savannah State University	Public	Undergrad	No	Yes
			Grad	X	X
	Brenau University	Private	Undergrad	No	N/A
			Grad	No	N/A
Hawaii	University of Hawaii at Hilo	Public	Undergrad	No	Yes
			Grad	X	X
	Brigham Young University – Hawaii	Private	Undergrad	Yes	Yes
			Grad	X	X
Idaho	University of Idaho	Public	Undergrad	No	N/A
			Grad	No	Yes
	Brigham Young University – Idaho	Private	Undergrad	No	Yes
			Grad	X	X
Illinois	University of Illinois at Springfield	Public	Undergrad	Yes	Yes
			Grad	Yes	Yes
	Roosevelt University	Private	Undergrad	No	Yes
			Grad	No	Yes
Indiana	Indiana University – Bloomington	Public	Undergrad	No	Yes
			Grad	No	N/A
	University of Notre	Private	Undergrad	Yes	Yes

	Dame				
			Grad	Yes	Yes
Iowa	University of Northern Iowa	Public	Undergrad	No	N/A
			Grad	No	N/A
	Graceland University – Lamoni	Private	Undergrad	No	N/A
			Grad	X	X
Kansas	Wichita State University	Public	Undergrad	No	Yes
			Grad	No	Yes
	Benedictine College	Private	Undergrad	No	Yes
			Grad	X	X
Kentucky	Kentucky State University	Public	Undergrad	No	Yes
			Grad	X	X
	Spalding University	Private	Undergrad	No	Yes
			Grad	X	X
Louisiana	Louisiana State University	Public	Undergrad	No	Yes
			Grad	Yes	Yes
	Tulane University	Private	Undergrad	X	X
			Grad	No	Yes
Maine	University of Maine	Public	Undergrad	No	Yes
			Grad	X	X
	Saint Joseph's College	Private	Undergrad	Yes	Yes
			Grad	X	X
Maryland	University of Baltimore	Public	Undergrad	No	Yes
			Grad	X	X
	Loyola College	Private	Undergrad	No	Yes
			Grad	X	X
Massachusetts	Worcester State College	Public	Undergrad	No	No
			Grad	X	X
	Harvard University	Private	Undergrad	X	X
			Grad	No	No
Michigan	University of Michigan -Ann Arbor	Public	Undergrad	X	X
			Grad	No	Yes
	Andrews University	Private	Undergrad	No	Yes
			Grad	X	X
Minnesota	University of Minnesota –Minneapolis	Public	Undergrad	No	No
			Grad	No	No

	Concordia University - St. Paul	Private	Undergrad	Yes	Yes
			Grad	X	X
Mississippi	Mississippi University for Women	Public	Undergrad	Yes	Yes
			Grad	X	X
	Belhaven College	Private	Undergrad	Yes	Yes
			Grad	X	X
Missouri	University of Missouri -Kansas City	Public	Undergrad	Yes	Yes
			Grad	No	Yes
	Washington University	Private	Undergrad	Yes	Yes
			Grad	No	No
Montana	Montana State University	Public	Undergrad	No	Yes
			Grad	Yes	Yes
	None	Private	Undergrad	X	X
			Grad	X	X
Nebraska	University of Nebraska -Kearny	Public	Undergrad	Yes	N/A
			Grad	X	X
	Doane College	Private	Undergrad	No	Yes
			Grad	X	X
Nevada	University of Nevada - Las Vegas	Public	Undergrad	No	Yes
			Grad	No	Yes
	None	Private	Undergrad	X	X
			Grad	X	X
New Hampshire	University of New Hampshire – Durham	Public	Undergrad	No	Yes
			Grad	Yes	Yes
	Southern New Hampshire University	Private	Undergrad	No	No
			Grad	No	No
New Jersey	The College of New Jersey	Public	Undergrad	No	Yes
			Grad	X	X
	Farleigh Dickinson University - Teaneck NJ	Private	Undergrad	Yes	Yes
			Grad	No	No
New Mexico	New Mexico State University - Las Cruces	Public	Undergrad	No	No

			Grad	Yes	Yes
	None	Private	Undergrad	X	X
			Grad	X	X
New York	SUNY College at New Paltz	Public	Undergrad	No	No
			Grad	No	No
	Marist College	Private	Undergrad	No	Yes
			Grad	X	X
North Carolina	Appalachian State University	Public	Undergrad	No	Yes
			Grad	No	Yes
	Elon University	Private	Undergrad	Yes	Yes
			Grad	X	X
North Dakota	Minot State University	Public	Undergrad	No	Yes
			Grad	X	X
	Jamestown College	Private	Undergrad	No	Yes
			Grad	X	X
Ohio	Ohio State University	Public	Undergrad	No	No
			Grad	No	No
	Case Western Reserve University	Private	Undergrad	No	Yes
			Grad	No	Yes
Oklahoma	University of Oklahoma	Public	Undergrad	Yes	Yes
			Grad	No	Yes
	University of Tulsa	Private	Undergrad	No	No
			Grad	No	No
Oregon	University of Oregon	Public	Undergrad	No	No
			Grad	No	No
	University of Portland	Private	Undergrad	No	No
			Grad	No	No
Pennsylvania	University of Pittsburgh	Public	Undergrad	No	No
			Grad	Yes	Yes
	University of Pennsylvania	Private	Undergrad	No	Yes
			Grad	No	No
Rhode Island	University of Rhode Island	Public	Undergrad	Yes	Yes
			Grad	No	No
	Providence College	Private	Undergrad	No	Yes
			Grad	Yes	Yes
South Carolina	College of Charleston	Public	Undergrad	No	Yes
			Grad	No	Yes

	Furman University	Private	Undergrad	No	Yes
			Grad	X	X
South Dakota	Northern State University	Public	Undergrad	No	Yes
			Grad	X	X
	Augustana College SD	Private	Undergrad	Yes	Yes
			Grad	X	X
Tennessee	The University of Tennessee- Knoxville	Public	Undergrad	No	Yes
			Grad	No	No
	Vanderbilt University	Private	Undergrad	X	X
			Grad	Yes	Yes
Texas	The University of Texas at Dallas	Public	Undergrad	No	No
			Grad	No	No
	Rice University	Private	Undergrad	X	X
			Grad	No	No
Utah	University of Utah	Public	Undergrad	No	Yes
			Grad	No	Yes
	Brigham Young University – Utah	Private	Undergrad	No	No
			Grad	No	No
Vermont	University of Vermont	Public	Undergrad	Yes	Yes
			Grad	Yes	Yes
	Saint Michaels College	Private	Undergrad	No	Yes
			Grad	X	X
Virginia	Collage of William and Mary	Public	Undergrad	No	Yes
			Grad	No	Yes
	Washington and Lee University	Private	Undergrad	No	No
			Grad	X	X
Washington	University of Washington	Public	Undergrad	No	No
			Grad	No	No
	Gonzaga University	Private	Undergrad	No	Yes
			Grad	Yes	Yes
Washington D.C.	None	Public	Undergrad	X	X
			Grad	X	X
	Georgetown University	Private	Undergrad	No	Yes
			Grad	No	No

West Virginia	Shepherd University	Public	Undergrad	No	No
			Grad	Yes	Yes
	Alderson Broaddus College	Private	Undergrad	Yes	Yes
			Grad	X	X
Wisconsin	University of Wisconsin- Madison	Public	Undergrad	No	Yes
			Grad	No	Yes
	Marquette University	Private	Undergrad	No	Yes
			Grad	Yes	Yes
Wyoming	None	Public	Undergrad	X	X
			Grad	X	X
	None	Private	Undergrad	X	X
			Grad	X	X

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