Appendix 2

Universities That Completed the Questionnaire

<table>
<thead>
<tr>
<th>Number of Accounting Faculty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inside the United States</td>
</tr>
</tbody>
</table>

University of Arizona 13
Arizona State University 26
Bentley College 28
Boston University 11
University of California-Berkeley 13
California State Univ.-Sacramento 17
Canisius College 10
Central Michigan University 11
Chicago State University 12
The Citadel 04
CUNY-Brooklyn College 15
Clarkson University 06
Univ. of Colorado-Boulder 10
Cornell University 06
Corpus Christi State Univ. 06
University of Dayton 09
Dekalb College 02
University of Delaware 20
East Texas State Univ. 06
Florida Atlantic University 18
Florida State University 20
Fordham University 12
Fort Hays State University 05
Frostburg State University 10
University of Georgia 19
Georgia Institute Tech 05
Georgia State University 30
Harvard University 10
Hofstra University 16
University of Illinois 32
James Madison University 16
Kansas State University 12
Kentucky State University 05
Lamar University 07
Louisiana State Univ. 18
Loyola Marymount Univ. 09
Marquette University 10
Marshall University 10
University of Maryland 09
McNeese State University 08
Miami University 12
Michigan State University 22
Millsaps College 04
University of Missouri-Columbia 12
University of Missouri-Kansas City 08
University of Missouri-St. Louis 12
University of Montana 10
Montana State University 10
Naval Postgraduate School 06
University of New Hampshire 06
Univ. of North Carolina 10
Univ. North Carolina-Charlotte 15
Univ. North Carolina-Greensboro 11
Univ. North Carolina-Wilmington 11
University of North Texas 20
Northeastern University 11
Univ. of Northern Colorado 10
Univ. of Northern Iowa 12
University of Notre Dame 20
Oakland University 08
Oklahoma State University 18
Old Dominion University 15
Penn State University 15
Pepperdine Univ.-Los Angeles 05
Univ. of Rhode Island 10
University of Richmond 09
Rochester Institute of Tech. 07
Rutgers Univ.-New Brunswick 11
St. Mary's University 08
Sam Houston State Univ. 13
Seattle University 08
Univ. South Carolina-Spartanburg 07
Southeastern Oklahoma State 04
Southern University 06
Southern Connecticut St Univ. 10
Southern Illinois Univ. 09
Southern Methodist Univ. 11
Southern Oregon St College 04
Southwest Missouri St. Univ. 22
Southwest Texas State Univ. 18
Stanford University 10
SUNY College-Albany 15
SUNY College-Buffalo 12
Susquehanna University 04
University of Tampa 06
Temple University 21
Univ. of Texas-Dallas 06
Univ. of Texas-Pan American 07
Texas Christian University 10
Texas Tech University 15
University of Tulsa 10
Vanderbilt University 03
University of Vermont 06
Villanova University 15
Virginia Polytechnic Inst 19
<table>
<thead>
<tr>
<th>University</th>
<th>Count</th>
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<tbody>
<tr>
<td>Wake Forest University</td>
<td>07</td>
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<tr>
<td>University of Washington</td>
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<tr>
<td>Wayne State University</td>
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<td>West Georgia College</td>
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<td>West Texas State Univ.</td>
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<td>Western Kentucky University</td>
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<tr>
<td>College of William &amp; Mary</td>
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</tr>
<tr>
<td>Univ. of Wisconsin-Eau Claire</td>
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</tbody>
</table>

**Canada**

<table>
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<tbody>
<tr>
<td>Dalhousie University</td>
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<td>University of Manitoba</td>
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<tr>
<td>Saint Mary's University</td>
<td>12</td>
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<tr>
<td>Univ. of Saskatchewan</td>
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</table>

**Outside North America**

<table>
<thead>
<tr>
<th>University</th>
<th>Count</th>
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</thead>
<tbody>
<tr>
<td>Glasgow University</td>
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<tr>
<td>University of Hong Kong</td>
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<td>University of Manchester</td>
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<td>Norwegian School of Econ &amp; Bus</td>
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<tr>
<td>University of Wollongong</td>
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</tr>
</tbody>
</table>

**Total Accounting Faculty**

1340