

PRESTIGE AND PLACEMENT IN ACCOUNTING ACADEMIA: A GENDERED PATTERN OF INITIAL PLACEMENT?

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ABSTRACT

This study evaluates and ranks U.S. accounting doctoral programs on the basis of the prestige of their graduates' placements and then examines these placements for gender differences. The placement rates for many doctoral granting institutions vary widely by gender. Furthermore, initial placement by groups of similarly ranked doctoral programs is not consistent across genders. Men at many high ranked programs initially place more often in doctoral programs than women. Conversely, women at lower ranked programs place more often in doctoral departments than men. Since the pattern is mixed, the old arguments that women are choosing lower ranked employment for family reasons, etc. do not seem a sufficient explanatory starting point.

Keywords: Accounting Academia, Initial Placement, Gender, Women in Accounting

INTRODUCTION

This study evaluates and ranks U.S. accounting doctoral programs on the basis of the prestige of their graduates' placements. Furthermore, these placements are examined for gender differences.

This study's first purpose is to provide rankings that do not rely on surveys of perceptions, narrow measures of success such as research rankings, or initial placements measured by other modes of ranking. This study does not rely measures of research or productivity, lists of journals, or any other prior measure to determine doctoral program rank. Instead, this study follows a method used by Fogarty and Saftner (1993) and Fogarty et al.

(2011) to measure the relative prestige of doctoral programs based on both the percentage of students placed in doctoral granting accounting programs and a distance measure calculated using graduates' initial placements.

This study's second and more important purpose is to examine these prestige rankings according to the graduates' gender. Any gender differences or patterns in initial placement and prestige are further investigated. Accounting, like most disciplines, is stratified according to a prestige hierarchy (Williams et al. 2006), which must be examined to identify any gender differences.

This study's results are useful to potential doctoral students evaluating prospective programs or to new accounting doctoral graduates and experienced accounting academicians entering the primary or secondary job markets and targeting accounting doctoral granting institutions. Secondly, hiring institutions can use this study for benchmarking expectations of graduates. Furthermore, these rankings can help some programs to show improvement or legitimacy (Coyne, Summers, Williams, & Wood, 2010) in graduate placement. Finally, this study provides useful information about the potential differential placement of graduates by gender. This is useful to potential doctoral students in choosing a program but is also useful to accounting academia in evaluating programs' placement of women, which could ultimately have broader implications for some programs and institutions.

LITERATURE REVIEW

While many previous rankings exist, only two previously published studies use a prestige rank method (Fogarty et al. 2011, Fogarty & Saftner 1993). While a few studies have examined initial placement according to gender patterns (Collins et al. 2000), none have used a prestige rank method free of the bias of research productivity measures, journal lists or faculty perceptions.

Ranking and Initial Placement Literature

Previous studies ranked accounting doctoral programs using a number of methods. The most common method measures publications by faculty research productivity (Bazley & Nikolai, 1975; Andrews & McKenzie, 1978; Bublitiz & Kee, 1984; Jacobs, Hartgraves, & Beard, 1986; Hasselback & Reinstein, 1995a; Everett, Klamm, & Stoltzfus, 2004) or citations (Brown and Gardner 1985; Brown, 1996), and faculty editorial board representation (Mittermaier, 1991). Others use graduate performance measures such as research productivity of (Bublitiz & Kee, 1984; Jacobs et al., 1986; Sriram & Gopalakrishnan, 1994; Hasselback & Reinstein, 1995b; Stevens and Stevens, 1996; Coyne et al., 2010; Stephens, Summers, Williams, and Wood, 2011), or editorial board representation (e.g. Mittermaier, 1991). Fogarty and Markarian (2007) combined the rankings in two prior studies (Hasselback & Reinstein 1995a; Fogarty, 1995) to create a diverse prestige construct to rank doctoral programs. Programs are also ranked on reputation (Estes, 1970; Carpenter, Crumbley & Strawser, 1974), including in *Public Accounting Report's* annual survey. More recently, accounting Ph.D. programs have been ranked based on downloads of working papers on the Social Science Research Network (SSRN) (Brown & Laksmana 2004). Urbancic (2008) ranked accounting doctoral programs using national research awards, editorial boards and endowed positions held by graduates. Most recently, Stephens et al. (2011) ranked doctoral programs based on graduates' research productivity using eleven accounting journals over a 20 year period.

Another method of ranking that is common is based on the quality of graduates' initial placements. Examples of this sort of ranking include Stammerjohan and Hall (2002). Unfortunately, most placement studies also depend on previously published research rankings based on journals, thus assuming all the limitations of those studies. A third type of ranking is based on opinions, such the annual program rankings published by *Public Accounting Report*, which are simply an opinion survey of a select subset of accounting faculty.

The limitations of these rankings are obvious, they are commonly based on a defined set of journals, or use only accounting journals (although many accounting faculty publish in other disciplines and interdisciplinary research is increasing), or they are based on limited publication periods, or they are based on opinions and perceptions. Some are also simply ranking a subset of institutions, such as AACSB schools only or doctoral granting accounting programs only, or even top doctoral programs only.

Importance of Initial Placement

Clearly, initial placement is important. For over a half century, new faculty recruiting has focused on the prestige of candidates' doctoral programs (Caplow & McGee 1958). Research shows that graduates' initial placements are important to the progression of their careers. Graduates of more prestigious programs are more likely to be hired by prestigious institutions (Fogarty & Saftner, 1993; Fogarty et al., 2011; Maranto & Streuly, 1994). Graduates who obtain high prestige initial placements are in better positions to publish well (Maranto & Streuly, 1994; Fogarty, 2004; Fogarty & Ruhl, 1997; Fogarty & Yu, 2010), the most necessary element for future career success (Miller, 1966; Fellows & Spence, 1985; May, Windal, & Sylvestre, 1995; Mathews, 2007). The publish or perish paradigm has been well known for more than a half century (Fellows and Spence 1985), and, in fact, faculty search committees may see the prestige of applicants' doctoral institutions as paramount (Caplow & McGee, 1958) to their future success as scholars. Graduates, especially those initially placing in doctoral institutions, are aware of the importance of research to career success as they tend to prioritize research related characteristics of potential employers when accepting an initial placement (Stammerjohan, Seifert, & Guidry, 2009; Hunt, Eaton, & Reinstein, 2009).

Gender Studies

A few studies of the effect of gender on initial placement in accounting examine doctoral graduates from the 1990s and earlier (Collins et al., 1998; Dwyer, 1994; Collins et al., 2000). These studies reveal inconsistent results, particularly regarding the rate of initial employment at doctoral granting departments. None of these studies address placement via individual doctoral programs.

METHODOLOGY

This section first describes the development of the graduate and initial placement database in detail. Then the calculation of the distance score is described.

Data

Graduates were first identified using Hasselback's (2007) online listing of doctoral graduates by school. Each individual doctoral program was researched to identify any omitted doctoral graduates for the period in question. In addition, graduates were investigated to determine that their doctorates were indeed earned in accounting, resulting in the removal of a

number of graduates whose doctorates were clearly not accounting. The initial placement of the resulting graduates was researched using two decades of accounting faculty directories, Internet searches, university websites, online university catalogues, program placement lists, publications and so forth.

Gender was determined using first names only if obvious (Susan is female, Eric is male). If the name could be gender neutral or indistinguishable (Chris, Jean, Dale, etc.), the individual was then researched further. This was particularly difficult for non-English given names. Graduates were researched through internet searches, university websites, and publications. This included online photos and descriptive or biographical paragraphs referring to the graduate as he or she. This process alone took three researchers about six months to complete. In the end only a small percentage of graduates remain gender unknown. Gender was determined for 99.4% of the graduates with initial U.S. academic placements, and 97.4% of all graduates 1987-2006.

Distance score

The distance score was determined using the methodology first published in Fogarty and Saftner (1993a) and subsequently used in Fogarty et al. (2011). This distance score assumes that all placements at doctoral granting accounting programs are superior to placements in non-doctoral accounting departments. So, placements in non-doctoral departments are assigned a score of zero. Placement at a doctoral granting institution that, in turn, has placed all its graduates at non-doctoral programs, is assigned a score of one. Placement at a doctoral granting institution that has placed all its graduates at other doctoral institutions that placed all of their graduates at other doctoral granting institutions is assigned a score of two. The distance from all other doctoral programs (where 1 is the lowest score) is computed using an iterative computer program. The resulting total distance score for each doctoral program is the average result of this mathematical function plus one. Therefore, all non-doctoral schools in this prestige ranking are scored as zero, and doctoral granting schools are scored from a low of 1 (a school whose graduates have all placed at non-doctoral programs) to a high just over 5. These results are described in the next section.

RESULTS

This section presents the results of the study beginning with the prestige ranking based on the distance score. Then, these rankings are examined by comparing the relatively percentage placement of each program's graduates by gender.

Ranking

Table 1 lists all the doctoral programs in order by distance score. Since a number of programs earned the same distance scores they have been secondarily sorted by the percentage of graduates initially placed in doctoral granting departments. This prestige ranking provides a contrast to most other rankings which depend on secondary sources (e.g. journal publications) or tertiary sources (e.g. opinion surveys). This prestige ranking can be compared to an older similar ranking by Fogarty and Saftner (1993). Clearly, time makes some changes in the rankings, although many schools are found in roughly the same part of the ranking as before. Some schools have been moving up the rankings or have appeared as new programs in the rankings in the past two decades. Fogarty et al. (2011) used a similar methodology to this study, but did not provide an actual ranking of individual programs. Their fascinating discussion of the nature of prestige and placement is worth a close read, however.

Gender

Table 2 provides the same prestige rank list with added columns describing the relative percentage of graduates placed in doctoral granting institutions by gender. The percentage of males initially placed in doctoral granting departments is given, following by similar information for female graduates. Then, the percentage differential is calculated, that is, measuring how placement rates differ. Color coding indicates when one gender is being placed at least 10% more often than the other: blue for males, red for females. While simplistic, this color coding illustrates some interesting, perhaps disturbing patterns.

Top 15 Programs

For the top 15 (actually comprising 16 doctoral programs due to ties), only one doctoral programs initially placed its female graduates >10% more often in doctoral granting departments. The differential in favor of female graduates from Illinois is 22%: 75% of women graduates are initially placed in doctoral accounting departments, whereas only 53% of males are initially doctorally placed.

In contrast, nine programs ranked 15 or higher initially placed their male graduates >10% more often in doctoral granting departments.

The differentials in favor of male graduates range from a high of 45% to 10%. These schools place men particularly well relative to women (with the differential in parentheses) include: Iowa (45%), Ohio State (39%), Michigan State (21%), Berkeley (20%), Chicago (18%), Washington (17%), Florida (15%), Indiana (12%), and Texas (10%). The largest differentials bear further scrutiny. At Iowa, 95% of male graduates have been initially doctorally placed, whereas only 50% of females are similarly placed. Likewise, 72% of Ohio State's male graduates are initially placed in doctoral programs, although only 33% of female graduates earn that distinction.

Five of the schools ranked 15th or higher show no major differentials in doctoral placement by gender: Michigan, Arizona, Stanford, Penn State, Arizona State, and Cornell. This is the outcome, presumably, that is more preferred by society, with equal preparation returning equal placement, regardless of gender.

Top 30 Programs

For the remaining schools ranked in the top 30 (an additional 14 programs) only three programs place women at least 10% more frequently in doctoral initial placements than men. These programs and their differentials are Northwestern (27%), North Carolina (15%), and Pennsylvania (10%).

In this group, six programs initially placed men in doctoral accounting departments more often than women. These programs and their gender placement differentials are Rochester (31%), NYU (28%), Georgia (21%), Wisconsin (16%), Georgia State (11%) and Pittsburgh (10%). Rochester initially placed 94% of male graduates in doctoral accounting departments, but only 63% of female graduates. For NYU, similar placement percentages are 78% for males but only 50% for females.

Four programs in this group showed little difference in the doctoral placement rates of graduates by gender. These include South Carolina, Texas A&M, Florida State, and Southern California

Programs Ranked 31st to 45th

Programs ranked higher than 30th on up to 45th comprise the middle of the prestige ranking. Amongst these programs are quite a few smaller programs (less than 20 graduates in the study). Four programs show higher percentage placement of females in doctoral departments. These include (with differential percentage) Carnegie Mellon (25%), Purdue (18%), Missouri (17%), and Columbia (10%). None of these are particularly large programs, with graduate totals ranging from 12 to 26.

At the other end, six programs have doctorally placed men more often than women. Minnesota, with a differential of 46%, has initially doctorally placed 86% of male graduates but only 40% of female graduates. The other five are Alabama (36%), Texas Tech¹ (24%), Oregon (23%), Case Western (20%), and Oklahoma State (14%). Seven programs in this group show no major differences in the doctoral placement of men and women. These programs are MIT, Harvard, Tennessee, Virginia Tech, Colorado, Utah, SUNY-Buffalo, and North Texas.

Programs Ranked 49th to 81st

Amongst the bottom 35 or so programs in the prestige ranking, quite a few place women more frequently than men in doctoral accounting departments. Some of the differentials are quite large, but many of these are for very small programs² (some less than 10 graduates in total). In order by differential, these are Syracuse (50%), Washington University in St. Louis (42%), George Washington (38%), Central Florida (38%), Connecticut (29%), UCLA (25%), Memphis (25%), Massachusetts (20%), Rutgers (18%), Houston (13%) and VCU (13%). Interestingly, George Washington and Connecticut have initially placed no male graduates in doctoral granting departments. Of course, neither of these are particularly large programs, so one or two placements turning out differently could make a large change in the story.

Six of the programs in this group have initially placed male graduates in doctoral granting departments much more frequently than females. In fact, none of these six programs have placed any female graduates in a doctoral initial placement. Some of these programs are, of course, very small, and most do not have large numbers of women, ranging from a low of one to a high of ten during this period. Most also have modest percentage placements for men (14% to 25% for all but one³). However, the fact that none of them have placed a female in a doctoral department bears closer scrutiny.

In contrast and perhaps more interestingly, amongst the bottom 35 or so programs in the prestige ranking the largest group are those who show no major differences in doctoral placement by gender. These include Maryland, Kansas, Boston, Oklahoma, Kentucky, Drexel,

¹ Texas Tech, apparently, has not initially placed any of its female graduates (9 in this 20 year period) in a doctoral accounting department. Texas Tech is the only doctoral program ranked better than 60th that has placed 0% of female graduates in other accounting doctoral departments. This small but interesting blip may be worthy of further study.

² Duke, the smallest program included in the study, has only 5 graduates meeting the study criteria and all of them happen to be female.

³ The lone exception here is Texas-Dallas which has placed 50% of its 6 male graduates in doctoral departments. Given the very small size of the program, this may not be so shocking as it appears on first glance in comparison to a 0% doctoral placement of its 1 woman. The numbers are just too small to consider exciting at this point, but this program could require future scrutiny if the pattern persists when more graduates have been matriculated.

Mississippi, South Florida, Temple, Louisiana Tech, Nebraska, Mississippi State, Kent State, Arkansas, Cleveland State, St. Louis, and Cincinnati.

CONCLUSIONS

This study highlights not only a modern ranking of doctoral programs by the prestige of their initial placements (a method pioneered by Fogarty and Safter 1993), but it also further provides data about the relative placement of these graduates in doctoral departments by gender. While this study provides much interesting data, it raises more questions for further study, such as: Why are women at lower ranked programs placing more often in doctoral departments than men? Conversely, why are men at many high ranked programs placing more often in doctoral programs than women? More generally, why are the placement rates by gender so different for many doctoral granting institutions? Since the pattern is mixed, the old arguments that women are choosing lower ranked employment for family reasons, etc. do not seem a sufficient explanatory starting point.

Limitations

Like all studies, this one has limitations. For example, not all initial placements are known, despite heroic efforts to track down every graduate. Indeed, even gender is not 100% known, although the number of graduates with unknown gender is too small to affect the outcome of the study. A further limitation of every study of initial academic placement is the underlying assumption that the market for initial placements is efficient. Obviously, many factors influence placement, particularly factors that are personal to each graduate. These have not been considered in this study since they are not expected to disproportionately impact any subgroups and the results appear to support that expectation.

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Table 1. Prestige ranking of doctoral programs via initial placement

<u>Rank</u>	<u>School</u>	<u>Dscore</u>	<u>%Doc</u>	<u>%rank</u>	<u>Grads</u>	<u>Rank</u>	<u>School</u>	<u>Dscore</u>	<u>%Doc</u>	<u>%rank</u>	<u>Grads</u>
1	University of Michigan	5.188	82%	12	49	43	University of Colorado	1.942	28%	52	32
2	University of Texas -Austin	5.084	62%	20	63	44	University of Utah	1.838	33%	47	24
3	University of Arizona	4.560	58%	26	59	45	Case Western Reserve University	1.733	70%	15	10
4	Stanford University	4.037	97%	2	30	45	State University of NY - Buffalo	1.733	54%	30	13
5	University of Indiana	3.932	72%	14	39	45	Texas Tech University	1.733	18%	59	38
6	University of Florida	3.723	68%	16	38	45	University of North Texas	1.733	16%	62	44
6	University of Illinois	3.723	58%	25	45	49	Washington Univ. in St. Louis	1.628	55%	29	11
8	Pennsylvania State University	3.618	50%	33	50	49	University of Massachusetts	1.628	38%	42	16
8	Arizona State University	3.618	47%	35	53	49	University of Maryland	1.628	22%	56	27
10	Ohio State University	3.408	61%	21	38	49	University of Houston	1.628	15%	64	41
11	University of California - Berkeley	3.304	96%	3	23	53	University of California - LA	1.524	83%	9	6
11	Cornell University	3.304	92%	5	24	53	University of Kansas	1.524	33%	47	15
11	University of Iowa	3.304	88%	7	25	53	Boston University	1.524	24%	55	21
11	University of Chicago	3.304	88%	7	25	56	Syracuse University	1.419	57%	27	7
15	University of Washington	3.199	57%	28	37	56	University of Oklahoma	1.419	18%	60	22
15	Michigan State University	3.199	40%	39	52	56	University of Memphis	1.419	13%	66	31
17	University of Pennsylvania	3.094	91%	6	22	56	University of Kentucky	1.419	8%	73	49
17	University of Rochester	3.094	83%	9	24	60	Duke University	1.314	60%	22	5
17	University of South Carolina	3.094	38%	41	53	60	University of Texas - Dallas	1.314	43%	37	7
20	University of North Carolina	2.885	58%	24	31	60	George Washington University	1.314	38%	42	8
20	University of Georgia	2.885	32%	50	57	60	University of Central Florida	1.314	25%	54	12
20	Texas A&M University	2.885	26%	53	70	60	Washington State University	1.314	15%	63	20
23	Northwestern University	2.780	77%	13	22	60	Drexel University	1.314	14%	65	22
23	New York University	2.780	68%	18	25	60	University of Mississippi	1.314	6%	74	49
23	Florida State University	2.780	43%	38	40	67	University of South Florida	1.209	18%	60	11
23	Louisiana State University	2.780	37%	44	46	67	University of Southern Illinois	1.209	13%	67	16
23	University of Wisconsin	2.780	34%	46	50	67	City University of NY - Baruch	1.209	13%	67	16
28	University of Pittsburgh	2.571	60%	22	25	67	University of Connecticut	1.209	11%	70	18
28	University of Southern California	2.571	52%	32	29	67	University of Texas - Arlington	1.209	10%	71	20
28	Georgia State University	2.571	44%	36	34	67	Temple University	1.209	9%	72	23
31	Massachusetts Institute of Tech.	2.361	100%	1	13	67	Louisiana Tech University	1.209	5%	75	37
31	Harvard University	2.361	93%	4	14	67	University of Nebraska	1.209	5%	76	40
31	University of Minnesota	2.361	68%	16	19	75	Union University (NY)	1.105	13%	67	8
31	Columbia University	2.361	65%	19	20	75	Rutgers University	1.105	4%	77	27
31	University of Tennessee	2.361	32%	49	41	75	Virginia Commonwealth Univ.	1.105	3%	78	30
36	University of Alabama	2.152	34%	45	32	75	Mississippi State University	1.105	3%	79	34
36	Virginia Tech	2.152	19%	58	59	75	Kent State University	1.105	3%	80	35
38	Carnegie Mellon University	2.047	83%	9	12	80	University of Arkansas	1.073	20%	57	35
38	University of Oregon	2.047	53%	31	19	81	Cleveland State University	1.000	0%	81	7
38	Purdue University	2.047	48%	34	21	81	St. Louis University	1.000	0%	81	10
38	University of Missouri	2.047	38%	40	26	81	University of Cincinnati	1.000	0%	81	11
38	Oklahoma State University	2.047	30%	51	33						

Table 2. Gender analysis of prestige ranking and doctoral placement.

Rank	School	%Doc	%Mdc	%Fdoc	Diff	Grads	Rank	School	%Doc	%Mdc	%Fdoc	Diff	Grads
1	University of Michigan	82%	79%	84%		49	43	University of Colorado	28%	29%	27%		32
2	University of Texas -Austin	62%	68%	58%	10%	63	44	University of Utah	33%	33%	33%		24
3	University of Arizona	58%	58%	56%		59	45	Case Western Reserve University	70%	80%	60%	20%	10
4	Stanford University	97%	95%	####		30	45	State University of NY - Buffalo	54%	63%	60%		13
5	University of Indiana	72%	76%	64%	12%	39	45	Texas Tech University	18%	24%	0%	24%	38
6	University of Florida	68%	73%	58%	15%	38	45	University of North Texas	16%	17%	14%		44
6	University of Illinois	58%	53%	75%	-22%	45	49	Washington Univ. in St. Louis	55%	33%	75%	-42%	11
8	Pennsylvania State University	50%	51%	43%		50	49	University of Massachusetts	38%	30%	50%	-20%	16
8	Arizona State University	47%	50%	45%		53	49	University of Maryland	22%	31%	27%		27
10	Ohio State University	61%	72%	33%	39%	38	49	University of Houston	15%	12%	25%	-13%	41
11	University of California - Berkele	96%	100%	80%	20%	23	53	University of California - LA	83%	75%	####	-25%	6
11	Cornell University	92%	92%	92%		24	53	University of Kansas	33%	29%	38%		15
11	University of Iowa	88%	95%	50%	45%	25	53	Boston University	24%	25%	23%		21
11	University of Chicago	88%	88%	70%	18%	25	56	Syracuse University	57%	50%	####	-50%	7
15	University of Washington	57%	65%	47%	17%	37	56	University of Oklahoma	18%	17%	20%		22
15	Michigan State University	40%	52%	31%	21%	52	56	University of Memphis	13%	8%	33%	-25%	31
17	University of Pennsylvania	91%	90%	####	-10%	22	56	University of Kentucky	8%	9%	7%		49
17	University of Rochester	83%	94%	63%	31%	24	60	Duke University	60%		80%		5
17	University of South Carolina	38%	38%	40%		53	60	University of Texas - Dallas	43%	50%	0%	50%	7
20	University of North Carolina	58%	50%	65%	-15%	31	60	George Washington University	38%	0%	38%	-38%	8
20	University of Georgia	32%	41%	20%	21%	57	60	University of Central Florida	25%	13%	50%	-38%	12
20	Texas A&M University	26%	22%	30%		70	60	Washington State University	15%	25%	0%	25%	20
23	Northwestern University	77%	64%	91%	-27%	22	60	Drexel University	14%	9%	18%	-9%	22
23	New York University	68%	78%	50%	28%	25	60	University of Mississippi	6%	3%	11%	-8%	49
23	Florida State University	43%	43%	42%		40	67	University of South Florida	18%	11%	17%	-6%	11
23	Louisiana State University	37%	33%	41%		46	67	University of Southern Illinois	13%	23%	0%	23%	16
23	University of Wisconsin	34%	42%	26%	16%	50	67	City University of NY - Baruch	13%	22%	0%	22%	16
28	University of Pittsburgh	60%	64%	55%	10%	25	67	University of Connecticut	11%	0%	29%	-29%	18
28	University of Southern California	52%	54%	50%		29	67	University of Texas - Arlington	10%	20%	0%	20%	20
28	Georgia State University	44%	48%	36%	11%	34	67	Temple University	9%	10%	8%		23
31	Massachusetts Institute of Tech.	100%	100%	####		13	67	Louisiana Tech University	5%	9%	0%	9%	37
31	Harvard University	93%	91%	####		14	67	University of Nebraska	5%	3%	10%	-7%	40
31	University of Minnesota	68%	86%	40%	46%	19	75	Union University (NY)	13%	14%	0%	14%	8
31	Columbia University	65%	62%	71%	-10%	20	75	Rutgers University	4%	0%	18%	-18%	27
31	University of Tennessee	32%	35%	27%		41	75	Virginia Commonwealth Universit	3%	0%	13%	-13%	30
36	University of Alabama	34%	50%	14%	36%	32	75	Mississippi State University	3%	0%	8%	-8%	34
36	Virginia Tech	19%	20%	18%		59	75	Kent State University	3%	4%	0%		35
38	Carnegie Mellon University	83%	75%	####	-25%	12	80	University of Arkansas	20%	22%	18%		35
38	University of Oregon	53%	56%	33%	23%	19	81	Cleveland State University	0%	0%	0%		7
38	Purdue University	48%	42%	60%	-18%	21	81	St. Louis University	0%	0%	0%		10
38	University of Missouri	38%	33%	50%	-17%	26	81	University of Cincinnati	0%	0%	0%		11
38	Oklahoma State University	30%	38%	24%	14%	33							