



July 30, 2025

SEVP Response Center  
U.S. Immigration and Customs Enforcement  
Department of Homeland Security  
Washington, D.C. 20536  
Via email: [SEVP@ice.dhs.gov](mailto:SEVP@ice.dhs.gov)

**Re: Attention: STEM CIP Code Nomination**

To Whom It May Concern:

The American Institute of Certified Public Accountants (AICPA) and the undersigned organizations are pleased to submit this nomination for the Accounting CIP Code (52.0301) to be added to the Department of Homeland Security (DHS) STEM Designated Degree Program List.

Accounting is, at its core, a STEM profession that harnesses information technology, data analytics and technological innovation for financial performance measurement, reporting, and optimization. The accounting profession has always incorporated STEM skills into its education, training and practice. But the financial system's rapid technological and data transformation in recent decades has demanded the profession embrace a seismic shift in the skills and knowledge professional accountants need in order to serve their clients. Along with traditional accounting skills in database management, statistics, mathematics, and risk assessment, today's accountants must also be proficient with new and emerging technologies like artificial intelligence, machine learning, data analytics, cryptocurrency, and blockchain.

Furthermore, the changes in the financial system require that accountants not simply understand technological innovations, but drive such innovation forward. At the university level, degree-granting accounting programs publish original research and lead innovation initiatives that engage students in solving real-world problems, which provides tangible, ongoing benefits to the U.S. and global financial systems. This culture of innovation carries through to the accounting sector itself, where accounting firms and professionals have developed patented technologies, including software apps or other analytical tools that allow accountants to better and more quickly perform risk assessments.

In short, accounting is increasingly and inexorably rooted in the STEM ecosystem. As members of a discipline that spearheads research, innovation, and the development of new technologies using mathematics, computer science and other STEM topics, accounting programs classified under 52.0301 have demonstrated they belong on the Department's STEM Designated Degree Program List.

As described in more detail in the attached white paper, *Accounting and STEM*, there is significant evidence that accounting is a STEM field:

- **Degree-granting accounting education programs require proficiency in STEM.** As the financial ecosystem has become deeply integrated with technological advances, accounting schools have responded by updating the competencies and skills accounting students learn.

STEM instruction is not optional, but necessary for degree-granting accounting programs to maintain their accreditation. Furthermore, accreditation standards demand that an accredited accounting program “produces high-quality intellectual contributions that are consistent with its mission, expected outcomes, and strategies and that impact the theory, practice, and teaching of accounting, business, and management.”

A 2024-2025 AICPA survey of U.S. accounting schools found that:

- U.S. accounting programs require at least one course in at least 11 topics widely considered to be STEM.
  - The vast majority of accounting programs require coursework in STEM topics.
- **The STEM content of accounting education programs equals or exceeds that of some related programs on the STEM Designated Degree Program List.** The AICPA survey found that accounting programs classified under 52.0301 require students to take, on average, at least one course that covers topics that are included on the Designated Degree Program List, including Information Technology (CIP Code 11.0103), Computer and Information Systems Security (11.1003), Data Analytics (30.7101), Statistics (27.0501), and others.

In addition, the study found that accounting programs classified under 52.0301 include equivalent amounts, if not more, of required STEM content than programs classified under CIP codes already included on the Designated Degree Program List.

- **STEM proficiency is a prerequisite for accounting professional licensure.** Accounting graduates who sit for the Uniform CPA Examination must demonstrate facility with multiple STEM disciplines in order to earn their licenses in every U.S. state and territory. Data and technology concepts are woven throughout all sections of the Exam, which covers aspects of IT infrastructure, from platforms and services, to security, confidentiality, and privacy, as well as the foundational skills needed to build and develop technology.

The predominance of STEM knowledge to licensure is further reflected in the CPA Evolution Model Curriculum, which AICPA and the National Association of State Boards of Accountancy (NASBA) have launched to help accounting students prepare for licensure. The Model Curriculum includes multiple modules and topics that cover STEM content, including financial data analytics and information technology.

- **STEM-related research, innovation and technology development are central to accounting education, training and practice.** As the financial system has embraced new technologies, the accounting profession has moved to ensure its current and future practitioners are well-positioned to handle and analyze data in more sophisticated ways. At the university level, accounting faculty and students have published research on blockchain, audit efficacy and data security – programs where students use analytical tools to solve case problems, including regression analysis, data analysis techniques, visualization tools, and new technologies.

In addition, accounting professionals are developing software that facilitates financial analytics, financial data processing, knowledge management, data visualization, effective decision communication, statistical inference, and dynamic modeling of financial data. Many public accounting firms have developed patented technologies, including software apps or other analytical tools that allow accountants to better and more quickly perform risk assessments. These advancements rely on an accounting education system that places STEM learning at the forefront.

By including accounting on the Designated Degree Program List, the Department will do more than recognize the ample evidence that accounting is a STEM profession; this decision has real-world implications for the nation's economic security and competitive position in the global marketplace.

Considerable data shows that the United States is facing a shortage of qualified accountants at a time when the demand for qualified accounting services is on the rise. According to a 2023 survey of more than 2,000 hiring managers by Robert Half, nearly two-thirds of companies reported planning to hire permanent employees in finance and accounting, and 78 percent of companies reported planning to hire finance and accounting contract workers, more than for virtually any other role.

However, the supply is not keeping up with demand. According to some surveys, 87 percent of businesses say they find it increasingly hard to recruit the accountants they need, while eight in 10 CFOs have reported a talent shortage in accounting roles.

This gap between supply and demand poses substantial threats to the country's economic system. It impacts the ability of publicly traded companies to make accurate financial reports; of shareholders to understand the economic condition of companies in which they invest; of government agencies to find and stop fraud; and of the American business sector to compete in an increasingly competitive and technology-driven global marketplace. As technologies like cryptocurrencies and blockchain become more widespread and use of and dependence on artificial intelligence in the financial community grow, the need for accounting professionals who can produce accurate and timely financial reports will only accelerate.

Adding accounting to the Designated Degree Program List will enable U.S. accounting programs to attract talent from around the world and let accounting graduates to use their skills to support

U.S. companies and the nation's economy for a longer period of time. For these reasons, AICPA and the undersigned organizations urge the Department to include CIP Code 52.0301 on its STEM Designated Degree Program List.

If you have any questions, please do not hesitate to contact Todd Sloves, Director, Congressional and Political Affairs, at [Todd.Sloves@aicpa-cima.com](mailto:Todd.Sloves@aicpa-cima.com) or 202.434.9269, or Jan Taylor, Academic in Residence and Senior Director, Academic and Student Engagement, at [Jan.Taylor@aicpa-cima.com](mailto:Jan.Taylor@aicpa-cima.com) or 832.904.1194.

Sincerely,



Mark Koziel, CPA, CGMA  
President and CEO  
American Institute of CPAs



Susan S. Coffey, CPA, CGMA  
Chief Executive Officer – Public Accounting  
American Institute of CPAs

Additional Organizations Expressing Support of this Submission:

Ascend, Inc.  
Alabama Society of CPAs  
Alaska Society of CPAs  
American Accounting Association  
Arizona Society of CPAs  
Arkansas Society of CPAs  
Association to Advance Collegiate Schools  
of Business (AACSB International)  
California Society of CPAs  
Center for Audit Quality  
Colorado Society of CPAs  
Connecticut Society of CPAs  
Delaware Society of CPAs  
Greater Washington Society of CPAs  
Florida Institute of CPAs  
The Georgia Society of CPAs  
Guam Society of CPAs  
Hawaii Society of CPAs  
Idaho Society of CPAs  
Illinois CPA Society  
Indiana CPA Society  
Iowa Society of CPAs  
Kansas Society of CPAs  
Kentucky Society of CPAs  
Latino Tax Professionals Association  
Society of Louisiana CPAs

Maine Society of CPAs  
Maryland Association of CPAs  
Massachusetts Society of CPAs  
Michigan Association of CPAs  
Minnesota Society of CPAs  
Mississippi Society of CPAs  
Missouri Society of CPAs  
Montana Society of CPAs  
NAF  
National Association of Black Accountants  
National Association of State Boards of  
Accountancy  
Nebraska Society of CPAs  
Nevada Society of CPAs  
New Hampshire Society of CPAs  
New Jersey Society of CPAs  
New Mexico Society of CPAs  
New York State Society of CPAs  
North Carolina Association of CPAs  
North Dakota CPA Society  
The Ohio Society of CPAs  
Oklahoma Society of CPAs  
Oregon Society of CPAs  
Pennsylvania Institute of CPAs  
Puerto Rico Society of CPAs  
Rhode Island Society of CPAs

South Carolina Association of CPAs  
South Dakota CPA Society  
Tennessee Society of CPAs  
Texas Society of CPAs  
Utah Association of CPAs  
Vermont Society of CPAs

Virgin Islands Society of CPAs  
Virginia Society of CPAs  
Washington Society of CPAs  
West Virginia Society of CPAs  
Wisconsin Institute of CPAs  
Wyoming Society of CPAs

Attached:

CIP Code Nomination Form

*Accounting As STEM* 2025 white paper

Letter of support from university accounting degree programs

## NOMINATION OF ACCOUNTING FOR INCLUSION ON THE DHS STEM DESIGNATED DEGREE PROGRAM LIST

- a. *Title and six-digit code of the CIP code being nominated:*  
52.0301 Accounting
- b. *Submitter:*  
American Institute of Certified Public Accountants (AICPA) (<https://www.aicpa-cima.com/home>)
  - i. Points of Contact  
Todd Sloves  
Director, Congressional and Political Affairs  
AICPA  
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- c. *A description of how the field of study under this CIP code engages students in “research, innovation, or development of new technologies using engineering, mathematics, computer science, or natural sciences (including physical, biological, and agricultural sciences)” (250-word limit).*

As the financial system accelerates the use of new technologies like AI, blockchain and crypto, the accounting education system has taken steps to ensure future practitioners are trained to use mathematical and scientific knowledge to handle and analyze data in more sophisticated ways.

In addition to requiring significant study in STEM topics, U.S. degree-granting accounting programs prioritize original research and innovation that engage students in solving real-world problems. Faculty and students have published research on blockchain, audit efficacy and data security. Accounting students learn proficiency in analytical tools including regression analysis, data analysis techniques, visualization tools, and new technologies.

The focus on innovation and technology development in accounting education is reflected in the accounting industry itself. Accounting professionals develop software that facilitates financial analytics, financial data processing, knowledge management, statistical inference, and dynamic modeling. Many public accounting firms have developed patented technologies, including software apps or other analytical tools that allow accountants to better and more quickly perform risk assessments.

The accounting profession’s connection to the development of new technologies is further reflected in the field’s deep engagement in the patent system. The Cooperative Patent

Classification (CPC) system recognizes the extent to which accounting is driven by innovation and new technologies by including a full section on patent classifications for accounting, as well as other related topics. A review of patents issued under this subsection reveals numerous patents that have been issued in the last 20 years to accounting firms for their development of new technologies to assist in accounting.

## **SUPPLEMENTAL INFORMATION: ACCOUNTING EDUCATION'S USE OF STEM-RELATED RESEARCH, INNOVATION AND TECHNOLOGY**

As the financial system has embraced new technologies, the accounting profession has taken steps to ensure its practitioners are well-positioned to handle and analyze data in more sophisticated ways. Many public accounting firms have developed proprietary and patented technologies and software, including programs that allow accountants to better and more quickly perform risk assessments (including with AI technology).

Accounting professionals also work to create programs that allow for financial analytics, financial data processing, knowledge management, data visualization, effective decision communication, machine learning for finance, statistical inference, and dynamic modeling on financial data. Accounting professionals often utilize technology skills that are integral to the audit function and other areas of American business, including IT auditing (which demands a high level of technological knowledge and skills to evaluate the IT infrastructure), artificial intelligence, blockchain, data analytics, and forensic and predictive accounting and cybersecurity, among others.

The accounting profession continues to further this knowledge through the development of cutting-edge tools like the Dynamic Audit Solution (DAS). DAS is an end-to-end, fully integrated, data-driven audit solution that puts the power of data analytics, artificial intelligence, and machine learning in the hands of auditors, allowing them to digitally transform their audit practice and services to clients. The DAS solution integrates data science, accounting and auditing by leveraging a data-driven audit. It helps expand the much needed and valued skills around data science of an auditor by incorporating the use of data analytics and data visualization through features and functionality that enhance the quality of the audit and the value of insights delivered to clients.

Accounting firms' proprietary digital technology equips audit professionals to be proficient in data science, integration, and analytics. These audit professionals must become experts in the data which they spend time analyzing. They must further be able to identify and analyze new risks and anomalies, as well as help businesses reengineer systems so that they are able to speak to one another.

One example is accounting firms' use of blockchain implementations, applications, and assurance services. This allows users to access ledgers in real time, as well as create smart contracts and record transactions. Blockchain technology is growing in use by global corporations such as Walmart, Amazon, Anheuser-Busch, and McDonalds, and is changing the way transactions are processed and how they are accounted. As such, accountants are now performing increasingly complex analyses of financial results.

Another example is accounting firms' use of robotic process automation (RPA), software technology that enables users to build, deploy, and manage software robots that emulate human actions interacting with digital systems and software. Accountants are writing scripts and developing bots to improve the operations and financial management of organizations.

## Research and Technology Innovation at Accounting Schools

At the university level, degree-granting accounting programs prioritize original research and innovation initiatives that not only enable students to engage in real-world research and innovation but provide tangible benefits to the U.S. and global financial systems. These include:

- At the University of North Georgia, students use R (an open source programming language and a software environment for statistical computing and graphics) and SQL (a programming language for storing and processing information in a relational database) to perform audit, tax, and forensic accounting tasks involving data transformation, visualization, and statistical techniques (e.g., density-based cluster analysis, linear regression). Students also use Bayesian networks – a compact, flexible and interpretable probabilistic graphical model of variables and their conditional dependencies - to practice audit risk assessment and business valuation under conditions of uncertainty. One faculty member’s related research is published in a series of articles on using linear regression and Bayesian networks in estimating business value and economic damages.<sup>1</sup>
- At the University of North Dakota, incorporating information systems into the accounting program has led to extensive collaboration in research and publications in accounting information systems and outlets such as IEEE Access. Published research has included topics ranging from blockchain<sup>2</sup> and audit efficacy<sup>3</sup> to data security.<sup>4</sup> One faculty member’s work was cited by the Security and Exchange Commission's 2023 final standard on “Cybersecurity Risk Management, Strategy, Governance and Incident Disclosure.”<sup>5</sup>
- Two Babson College faculty members are members of the American Accounting Association’s Strategic and Emerging Technologies section. Their research is in this area, including studies on the impact of AI on accounting<sup>6</sup> and Best Practices of Integrating Sustainability into Business and

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<sup>1</sup> See, e.g., Schulzke, K.(July 2021). Estimating Business Value with Bayesian Networks. The Value Examiner, 6-18. Available at <https://thevalueexaminer.com/2021/21-JA/#page=6>.

<sup>2</sup> Zuo, Y. (2022). Tokenizing Renewable Energy Certificates (RECs) - a Blockchain Approach for REC Issuance and Trading. IEEE Access, 10, 134477-134490. Available at <https://ieeexplore.ieee.org/document/9994695>

<sup>3</sup> Guo, X., Zuo, Y. When auditing meets Blockchain: A study on improving audit efficiency using Blockchain smart contracts. in late round review at International Journal of Accounting Information Systems.

<sup>4</sup> Zuo, Y. (2023). Big Data and Big Risk - A Four-factor Framework for Big Data Security and Privacy. International Journal of Business Information Systems, 42(2), 224 - 242.

<sup>5</sup> SEC final rule “Cybersecurity Risk Management, Strategy, Governance, and Incident Disclosure (RIN 3235-AM89) (<https://www.sec.gov/files/rules/final/2023/33-11216.pdf>) cites Katherine Campbell, et al., “The Economic Cost of Publicly Announced Information Security Breaches: Empirical Evidence From the Stock Market,” 11 (3) J. OF COMPUT . SEC . 432, 431-448 (2003), DOI: 10.3233/JCS-2003-11308, available at [https://www.researchgate.net/publication/220065342\\_The\\_Economic\\_Cost\\_of\\_Publicly\\_Announced\\_Information\\_Security\\_Breaches\\_Empirical\\_Evidence\\_from\\_the\\_Stock\\_Market](https://www.researchgate.net/publication/220065342_The_Economic_Cost_of_Publicly_Announced_Information_Security_Breaches_Empirical_Evidence_from_the_Stock_Market)

<sup>6</sup> David A Wood, et al, “The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?,” Issues in Accounting Education (2023) 38 (4): 81–108., Nov. 1, 2023, <https://publications.aaahq.org/iae/article-abstract/38/4/81/10903/The-ChatGPT-Artificial-Intelligence-Chatbot-How?redirectedFrom=fulltext>.



### Accounting<sup>7</sup>

- The Brad D. Smith Schools of Business/Lewis College of Business in Marshall University's DBA, Accounting Concentration, is heavily focused on quantitative research methods and analysis.
- The University of Northern Iowa has embedded quantitative analysis and data analytics in their accounting curricula, noting that, "It is impossible to separate accounting and business analytics and quantitative analysis."
- At Utah State University, accounting students use analytical tools to solve case problems, including regression analysis, data analysis techniques, visualization tools, and new technologies.
- At New Jersey City University, accounting students are required to research emerging technology issues in accounting such as data analytics, AI, cybersecurity, and blockchain.
- University of Alabama at Birmingham's accounting faculty published an accounting information systems textbook with two alumni as co-authors on the project.<sup>8</sup>
- Faculty at University of North Georgia use Benford's "My Law," which is used as one tool among many in screening for financial statement manipulation, in teaching about cryptocurrency.

### Accounting and Patents

The accounting profession's connection to the development of new technologies is further reflected in the field's deep engagement in the patent system, including through successful applications for numerous patents to accounting firms.

The Cooperative Patent Classification (CPC) is a joint partnership between the U.S. Patent and Trademark Office (USPTO) and the European Patent Office (EPO), under which the two agencies have agreed to harmonize their existing classification systems and migrate towards a common classification scheme.<sup>9</sup> In 2013, the USPTO moved from using the United States Patent Classification (USPC) system to the Cooperative Patent Classification (CPC) system. CPC has since been adopted by many countries throughout the world.<sup>10</sup>

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<sup>7</sup> Rezaee, Zabihollah, et al, "Best Practices of Integrating Business Sustainability and ESG Sustainability into Business and Accounting Curricula," The AAA Conference: Sustainability, ESG, and Accounting: Implications for the Academy and the Profession: One Year Later, Washington, DC, February 2024, <https://www.diva-portal.org/smash/record.jsf?pid=diva2%3A1849273&dswid=-2418>

<sup>8</sup> Foksinska, Alicja, Brannock, Danielle, & Savage, Arline A., "Accounting Information Systems: Connecting Careers, Systems, and Analytics, 1st Edition," Wiley, 2022.

<sup>9</sup> "About CPC," Cooperative Patent Classification, European Patent Office & U.S. Patent and Trademark Office, accessed June 8, 2024, <https://www.cooperativepatentclassification.org/about>

<sup>10</sup> "Patent Classification," U.S. Patent and Trademark Office, accessed June 8, 2024, <https://www.uspto.gov/patents/search/classification-standards-and-development#:~:text=On%20January%201%2C%202013%2C%20the,many%20countries%20throughout%20the%20world>

The CPC includes nine classifications of patentable technologies, each with corresponding subsections. Underscoring the extent to which accounting is driven by innovation and new technologies, the CPC includes a full section on patent classifications for accounting, as well as other related topics.<sup>11</sup>

Section G06 (*Computing; Calculating or Counting*), and Subsection G06Q (*Information and Communication Technology [ICT] Specially Adapted for Administrative, Commercial, Financial, Managerial or Supervisory Purposes; Systems or Methods Specially Adapted for Administrative, Commercial, Financial, Managerial or Supervisory Purposes, Not Otherwise Provided For*) includes G06Q 40/00, *Finance; Insurance; Tax strategies; Processing of corporate or income taxes*. Of special note is G06Q 40/12, *Accounting*, which the CPC defines as “ICT specially adapted for recording, analyzing, verifying or reporting of funds or other quantitatively innumerable factors used in a business.”

**Table 9: Cooperative Patent Classifications for Finance**

<b>G06Q 40/00</b>	<b>Finance; Insurance; Tax strategies; Processing of corporate or income taxes</b>
G06Q 40/02	Banking, e.g. interest calculation or account maintenance (credit or loans G06Q 40/03)
G06Q 40/03	Credit; Loans; Processing thereof
G06Q 40/04	Trading; Exchange, e.g. stocks, commodities, derivatives or currency exchange
G06Q 40/06	Asset management; Financial planning or analysis
G06Q 40/08	Insurance
G06Q 40/10	Tax strategies
G06Q 40/12	Accounting
G06Q 40/123	{Tax preparation or submission}
G06Q 40/125	{Finance or payroll}
G06Q 40/128	{Check-book balancing, updating or printing arrangements}

In fact, a review of patents issued under this subsection reveals numerous patents that have been issued in the last 20 years to accounting companies for their development of new technologies to assist in accounting. For an extensive list of examples, please refer to Appendix C in the attached *Accounting as STEM* white paper.

<sup>11</sup> “Scheme G,” Cooperative Patent Classification, European Patent Office & U.S. Patent and Trademark Office, accessed June 8, 2024, <https://www.cooperativepatentclassification.org/sites/default/files/cpc/scheme/G/scheme-G06Q.pdf>.

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**Re: Attention: STEM CIP Code Nomination**

To Whom It May Concern:

On behalf of the accounting education community, we would like to express our strong support for the American Institute of Certified Public Accountants' (AICPA) request to add the accounting Classification of Instructional Program (CIP) code to the Department of Homeland Security's STEM Designated Degree Program List.

The accounting profession has undergone significant transformation, evolving into a discipline that not only embraces but actively drives technological innovation essential for businesses to thrive in a global economy. Today's accountants are adept in software development, cloud computing, and a spectrum of emerging technologies, positioning them as pivotal contributors to organizational efficiency and financial management. For instance, technologies like robotic process automation (RPA), blockchain, cybersecurity, and data analytics are integral components of modern accounting practices.

Accounting education programs nationwide are aligning their curricula with industry demands, as evidenced by initiatives such as the CPA Evolution Model Curriculum (CPAEMC), jointly developed by AICPA and the National Association of State Boards of Accountancy (NASBA). This framework emphasizes competencies in Information Systems and Controls, underscoring the critical role of technology in modern accounting practices. Further, updates to the Uniform CPA Exam that became effective in January 2024 emphasize data analytics and technology across all exam sections, reflecting the evolving nature of the profession and the imperative for candidates to possess comprehensive technological acumen.

Despite the proactive adaptation of accounting curricula to integrate these technological advancements, the current absence of STEM recognition for accounting education overlooks the profound impact and advanced skill sets demanded by the profession. Designating accounting as a STEM discipline is essential to accurately reflect the rigorous technical training and proficiency required of accounting professionals today.

Recognizing accounting as a STEM field will not only validate the advanced technical skills acquired and required by accounting graduates; it also will ensure their readiness to meet the dynamic challenges of the global marketplace. It is our firm belief that this recognition is crucial in equipping future accountants with the requisite knowledge and skills to navigate and innovate in a technology-driven economy.

We are committed to supporting the educational needs of future accounting professionals and contributing to the competitiveness and integrity of American businesses.

Sincerely,

Alabama State University  
Alfred University  
American University  
Anderson University  
Andrews University  
Angelo State University  
Appalachian State University  
Arkansas Baptist College  
Arkansas Tech University  
Ashland University  
Auburn University  
Augsburg College  
Austin Peay State University  
Averett University  
Avila University  
Baker College  
Baker University  
Baldwin Wallace University  
Baruch College  
Baylor University  
Belmont Abbey College  
Belmont University  
Bentley University  
Berea College  
Binghamton University  
Black Hills State University  
Boise State University  
Boston College  
Boston University  
Bowling Green State University-Main Campus  
Brigham Young University-Provo  
Bryant University  
Buena Vista University  
Butler University  
Cairn University-Langhorne  
California Polytechnic State University-San Luis Obispo  
California State University-East Bay  
California State University-Fresno  
California State University-Fullerton

California State University-Long Beach  
California State University-Sacramento  
California State University-San Bernardino  
California State University-San Marcos  
Calvin College  
Campbell University  
Carlow University  
Carson-Newman University  
Case Western Reserve University  
Catholic University of America  
Centenary University  
Central Washington University  
Charleston Southern University  
Chicago State University  
Christian Brothers University  
Citadel Military College of South Carolina  
Claremont McKenna College  
Clark University  
Clemson University  
Cleveland State University  
Coastal Carolina University  
College of DuPage  
College of New Jersey  
College of the Holy Cross  
College of William and Mary  
Colorado Mesa University  
Colorado State University-Fort Collins  
Colorado State University-Pueblo  
Columbus State University  
Converse College  
Cumberland University  
CUNY Medgar Evers College  
Curry College  
Daemen College  
Dakota State University  
Dakota Wesleyan University  
Dartmouth College  
DePaul University  
DeVry University-Illinois  
Drake University

Drury University	Indiana State University
East Carolina University	Indiana University-Bloomington
East Central University	Indiana University-East
East Tennessee State University	Indiana University-Northwest
Eastern Connecticut State University	Indiana University-South Bend
Eastern Mennonite University	Indiana Wesleyan University-Marion
Elmhurst College	Iona College
Emporia State University	Ithaca College
Fairfield University	Jackson State University
Fairleigh Dickinson University-Metropolitan Campus	Jacksonville University
Faulkner University	James Madison University
Flagler College-St Augustine	Kansas State University
Florida Agricultural and Mechanical University	Kansas Wesleyan University
Florida Atlantic University	Kean University
Florida International University	Keiser University-Ft Lauderdale
Florida Southern College	Kennesaw State University
Florida State University	Kent State University at Kent
Fordham University	King's College
Fort Lewis College	La Roche College
Franklin University	LaSalle University
Freed-Hardeman University	Lake Superior University
Fresno Pacific University	Lebanon Valley College
Frostburg State University	Lindenwood University
Gallaudet University	Lipscomb University
George Fox University	Louisiana State University and Agricultural & Mechanical College
George Mason University	Louisiana Tech University
Georgetown College	Loyola University Chicago
Georgetown University	Loyola University Maryland
Georgia Southern University	Lycoming College
Georgia Southwestern State University	Maharishi University of Management
Georgian Court University	Malone University
Golden Gate University-San Francisco	Manchester University
Gonzaga University	Maranatha Baptist University
Gordon College	Mary Baldwin University
Goshen College	Marymount University
Grand Canyon University	Massachusetts College of Liberal Arts
Grand Valley State University	Mercy University
Grove City College	Messiah University
Harris-Stowe State University	Miami University-Ohio
Henderson State University	Michigan Technological Institute
Hofstra University	Middle Tennessee State University
Husson University	Millikin University
Illinois State University	Minnesota State University-Mankato
Immaculata University	Mississippi College

Mississippi State University	Rutgers University-Camden
Missouri Baptist University	Sacred Heart University
Missouri Valley College	Saint Cloud State University
Molloy College	Saint Edward's University
Monmouth College	Saint John Fisher College
Montana State University	Saint Leo University
Montclair State University	Saint Martin's University
Morehead State University	Saint Mary's University of Minnesota
Morgan State University	Saint Michael's College
Mount Mary University	Saint Vincent College
Murray State University	Salem State University
New Mexico Highlands University	San Francisco State University
New York University	San Jose State University
Norfolk State University	Seattle University
North Carolina State University at Raleigh	Seton Hall University
North Dakota State University-Main Campus	Shepherd University
Northern Illinois University	Siena College
Northern Kentucky University	Southeast Missouri State University
Northern New Mexico College	Southeastern Louisiana University
Northwest Missouri State University	Southern Arkansas University Main Campus
Northwestern Oklahoma State University	Southern Connecticut State University
Nova Southeastern University	Southern Methodist University
Ohio Dominican University	Southern Utah University
Ohio Northern University	Southwest Baptist University
Ohio State University-Main Campus	Southwest Minnesota State University
Ohio Wesleyan University	St. Mary's University
Oklahoma Baptist University	State University of New York at New Paltz
Oklahoma Christian University	Stephen F. Austin State University
Oklahoma State University	Stevenson University
Ottawa University-Ottawa	Stockton University
Pace University-New York	SUNY at Albany
Paine College	SUNY at Fredonia
Palm Beach Atlantic University	SUNY College at Brockport
Pennsylvania State University-Main Campus	SUNY College at Geneseo
Pennsylvania State University-Penn State Erie-Behrend College	SUNY College at Plattsburgh
Pepperdine University	SUNY Oneonta
Pittsburg State University	Susquehanna University
Portland State University	Syracuse University
Ramapo College of New Jersey	Tabor College
Regent University	Taylor University
Robert Morris University	Temple University
Rochester Institute of Technology	Tennessee Technological University
Rockhurst University	Texas A & M University-College Station
Roosevelt University	Texas A & M University-Commerce
	Texas A & M University-Corpus Christi

Texas A & M University-Kingsville	University of Kansas
Texas Christian University	University of Kentucky
Texas Lutheran University	University of La Verne
Texas Southern University	University of Louisiana at Lafayette
Texas State University	University of Louisiana at Monroe
Texas Wesleyan University	University of Lynchburg
The City University of New York	University of Maine
The College of Saint Scholastica	University of Maine at Augusta
The University of Alabama	University of Maryland
The University of Findlay	University of Maryland-College Park
The University of Tennessee-Knoxville	University of Maryland-University College
The University of Texas at Arlington	University of Massachusetts-Amherst
The University of Texas at El Paso	University of Massachusetts-Dartmouth
The University of Texas at San Antonio	University of Miami
The University of Texas Rio Grande Valley	University of Michigan-Flint
The University of West Florida	University of Minnesota-Twin Cities
Thomas Jefferson University	University of Mount Olive
Tiffin University	University of Nebraska at Kearney
Transylvania University	University of Nebraska-Lincoln
Trevecca Nazarene University	University of Nevada-Las Vegas
Trinity University	University of New Hampshire-Main Campus
Troy University	University of New Haven
Truman State University	University of New Orleans
Union Adventist University	University of North Carolina at Chapel Hill
University of Akron Main Campus	University of North Carolina at Greensboro
University of Alaska - Fairbanks	University of North Carolina at Pembroke
University of Arkansas at Little Rock	University of North Georgia
University of Arkansas at Monticello	University of North Texas
University of California-Davis	University of Northwestern-St Paul
University of California-Irvine	University of Pennsylvania
University of California-Santa Barbara	University of Phoenix - Central Administration
University of Central Florida	University of Redlands
University of Charleston	University of Scranton
University of Colorado Boulder	University of South Florida-Main Campus
University of Dallas	University of Southern Indiana
University of Dayton	University of Southern Mississippi
University of Detroit Mercy	University of St Thomas
University of Dubuque	University of St Thomas
University of Hawaii at Hilo	University of the Cumberlands
University of Hawaii-West Oahu	University of the District of Columbia
University of Houston-Downtown	University of the Southwest
University of Houston-Victoria	University of Tulsa
University of Idaho	University of West Georgia
University of Indianapolis	University of Wisconsin-Eau Claire
University of Iowa	University of Wisconsin-Green Bay

University of Wisconsin-La Crosse  
University of Wisconsin-Milwaukee  
University of Wisconsin-Platteville  
University of Wisconsin-River Falls  
University of Wisconsin-Whitewater  
Utah State University  
Utah Tech University  
Utica University  
Valparaiso University  
Villanova University  
Virginia Polytechnic Institute and State  
University  
Walla Walla University  
Washington Adventist University  
Washington and Lee University  
Washington State University  
Washington University in St Louis  
Wayne State College

Weber State University  
West Virginia State University  
West Virginia University Institute of  
Technology  
Western Illinois University  
Western Kentucky University  
Western Washington University  
Westminster College  
Widener University  
Wilkes University  
Willamette University  
William Jewell College  
William Paterson University of New Jersey  
Wingate University  
Wright State University-Main Campus  
Xavier University  
Xavier University of Louisiana  
York College of Pennsylvania

*\*\*Note – Individually signed letters from each of the above-listed signatories can be provided upon request.*