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

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 or 202.434.9269, or Jan Taylor, Academic in Residence and Senior Director, Academic and Student Engagement, at 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

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(202) 434-9269 (office)
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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.[1]

- 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[2] and audit efficacy[3] to data security.[4] 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."[5]

- 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[6] and Best Practices of Integrating Sustainability into Business and

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[1] 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.

[2] 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

[3] 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.

[4] 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.

[5] 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 Campbel, 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

[6] 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[7]

- 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.[8]

- 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.[9] 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.[10]

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[7] 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

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

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

[10] "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.[11]

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

G06Q 40/00	**Finance; Insurance; Tax strategies; Processing of corporate or income taxes**	
	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.

[11] "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
East Carolina University
East Central University
East Tennessee State University
Eastern Connecticut State University
Eastern Mennonite University
Elmhurst College
Emporia State University
Fairfield University
Fairleigh Dickinson University-Metropolitan Campus
Faulkner University
Flagler College-St Augustine
Florida Agricultural and Mechanical University
Florida Atlantic University
Florida International University
Florida Southern College
Florida State University
Fordham University
Fort Lewis College
Franklin University
Freed-Hardeman University
Fresno Pacific University
Frostburg State University
Gallaudet University
George Fox University
George Mason University
Georgetown College
Georgetown University
Georgia Southern University
Georgia Southwestern State University
Georgian Court University
Golden Gate University-San Francisco
Gonzaga University
Gordon College
Goshen College
Grand Canyon University
Grand Valley State University
Grove City College
Harris-Stowe State University
Henderson State University
Hofstra University
Husson University
Illinois State University
Immaculata University
Indiana State University
Indiana University-Bloomington
Indiana University-East
Indiana University-Northwest
Indiana University-South Bend
Indiana Wesleyan University-Marion
Iona College
Ithaca College
Jackson State University
Jacksonville University
James Madison University
Kansas State University
Kansas Wesleyan University
Kean University
Keiser University-Ft Lauderdale
Kennesaw State University
Kent State University at Kent
King's College
La Roche College
LaSalle University
Lake Superior University
Lebanon Valley College
Lindenwood University
Lipscomb University
Louisiana State University and Agricultural & Mechanical College
Louisiana Tech University
Loyola University Chicago
Loyola University Maryland
Lycoming College
Maharishi University of Management
Malone University
Manchester University
Maranatha Baptist University
Mary Baldwin University
Marymount University
Massachusetts College of Liberal Arts
Mercy University
Messiah University
Miami University-Ohio
Michigan Technological Institute
Middle Tennessee State University
Millikin University
Minnesota State University-Mankato
Mississippi College

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

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