

PUBLIC ACCOUNTING REPORT

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Longhorns Post Clean Sweep in Peers' Accounting Program Rankings

Undergraduate rankings claim four new schools; three new faces make graduate rankings.

When the votes were tallied and the dust cleared, the University of Texas at Austin swept the rankings for undergraduate, graduate and doctoral programs, according to *PAR*'s 29th Annual Survey of Accounting Professors.

It was the first time UT-Austin finished No. 1 in each of the undergraduate, graduate and doctoral rankings since 2007. Although this year it was a shade more difficult, as there are now two doctoral categories, as opposed to just one in 2007.

More than 1,700 accounting educators participated in *PAR*'s Annual Survey of Accounting Professors. The participation figures for 2010 mark the fourth consecutive year with more than 1,000 accounting educators participating.

In the undergraduate rankings, UT-Austin swamped its rivals, receiving nearly 35% more votes than No. 2 BYU, a reversal from last year, when UIUC

See **ACCOUNTING RANKING**, page 4

BDO Does Delaware Deal

Firm acquires BDO Seidman Alliance firm.

BDO got an early start celebrating its upcoming 100-year anniversary of its founding with a gift of sorts, the acquisition of a firm that expands its physical presence to Delaware.

The firm added **McBride Shopa & Co.** to the fold, giving it an additional four partners, nearly 40 professionals and revenue of approximately \$5 million.

MB & Co. was founded in 1978 and has offices in Wilmington, Del., and Rehoboth Beach, Del. The firm had been a member of the **BDO Seidman Alliance** since 2000.

"The addition of the partners, professionals and staff formerly with McBride

Shopa adds the important Delaware market to BDO's existing presence in the Philadelphia and the greater Washington, D.C., area. We are excited about the many growth opportunities that this combination will bring to our clients and our future clients," said BDO CEO Jack Weisbaum. "Through our alliance relationship, we have a history of collaboration on client work and business development with these new partners and staff. McBride Shopa's extensive experience in government and nonprofits will further strengthen our existing practice in the Mid-Atlantic region." ■

PwC Completes Diamond Acquisition

Firm acquires all outstanding shares for \$378 million.

PricewaterhouseCoopers has completed its acquisition of Diamond Management & Technology Consultants, Inc., following approval today from Diamond's shareholders. Per the terms of the agreement, all outstanding shares of Diamond were acquired for \$12.50 per share in cash. So just what does \$378 million buy in the consulting area these days?

The firm said the acquisition brings PwC's Advisory practice more than 500 experienced consultants, including 58 principals, along with the Diamond brand, which the firm said it will retain as PwC's Diamond Advisory Services. PwC also plans to run the acquired firm's DiamondExchange senior-executive thought-leadership program as PwC's DiamondExchange. Former Diamond president and CEO Adam Gutstein will continue to lead the Diamond team, and he and others from Diamond's former management team will join PwC's Advisory Leadership Group.

PwC announced the deal to acquire all of Diamond's outstanding common stock for \$12.50 per share, or \$378 million, on Aug. 23. Based on Diamond's Aug. 23 losing stock price of \$9.54, the transaction represented a premium of 31%.

But the \$378 million Diamond deal is just the firm's most recent move in rebuild-

ing the consulting practice it sold when PwC peddled its global management consulting and technology services unit, PwC Consulting, and 30,000 PwC Consulting professionals to IBM in October 2002 for approximately \$3.5 billion in cash and stock. At the time of the deal, IBM Business Consulting Services, a part of IBM Global Services, became the world's largest consulting services organization, according to IBM. BearingPoint's February 2009 bankruptcy gave PwC's U.S. Advisory practice the opportunity to add the majority of BearingPoint's North American Commercial Services practice and 800 client-service professionals, along with selected contracts, for approximately \$44 million. PwC also picked up two Global Delivery Centers from BearingPoint in the transaction: one in Shanghai, China, and another in Bangalore, India.

BearingPoint's Commercial Services unit generated \$82 million in gross profit in FY07 according to the firm's annual report. The transaction for the majority of BearingPoint's North American Commercial Services practice closed June 16, 2009.

PwC Japan also acquired Bearing-Point's business in Japan in a deal that closed on May 11, 2009. Under the terms of the deal, 1,200 professional staff joined PwC Japan. ■

Accounting Ranking, continued from page 1

took the top spot by a fairly significant margin over UT-Austin.

Prior to last year, UT-Austin had held the top spot in the undergraduate rankings since 2001.

Brigham Young University/Provo, Utah, kept its streak of top-three finishes alive, 16 consecutive and counting, with its second-place finish in the undergraduate rankings. BYU has finished in the Top 3 in both the undergraduate and graduate rankings each year since 1995.

UIUC finished third.

The biggest mover on the undergraduate rankings was Texas A&M/College Station, Texas jumping to No. 8 from No. 15 in last year's undergrad rankings.

Indiana University/Bloomington, Ind., cracked the Top 5 in the undergrad rankings after several years of finishing just outside.

The University of Southern California

fell out of the Top 5 in the undergraduate category for the first time since 2001.

The competition for the Top 10 was just as fierce as in recent years. This year 11 schools actually made the Top 10, as University of Georgia and University of Wisconsin-Madison tied for No. 10.

The undergraduate rankings claim four schools that weren't on last year's overall list: University of Iowa (No. 19), University of Utah (No. 22), Boston College/Chestnut Hill, Mass. (No. 23) and Baylor University/Waco, Texas (No. 23). Iowa, Utah and Baylor were all honorable mention schools in the undergraduate category last year.

Iowa and Utah return to the Top 25 rankings after a one-year absence. Boston College appears in the select group for the

See **ACCOUNTING RANKING**, page 8

Public Accounting Report			
29th Annual Professor's Survey — 2010			
Top 25 Graduate Programs			
2010 Rank	2009 Rank	2008 Rank	School
1	1	3	University of Texas-Austin
2	2	2	University of Illinois at Urbana Champaign
3	3	1	Brigham Young University
4	6	6	University of Notre Dame
5	5	5	University of Michigan
6	9	9	Indiana University Bloomington
7	9	8	Texas A&M University
8	4	4	University of Southern California
9	7	7	University of North Carolina at Chapel Hill
10	9	11	Ohio State University
11	8	11	Michigan State University
11	9	10	University of Georgia
11	17	23	Arizona State University
11	14	13	University of Washington
15	13	21	University of Florida
16	15	14	University of Virginia
17	16	17	University of Wisconsin-Madison
18	19	15	University of Missouri-Columbia
19	18	15	University of Mississippi
20	NR	NR	University of Arizona
21	NR	NR	University of Iowa
22	24	19	University of Alabama
22	25	NR	College of William & Mary
24	20	22	Baruch College-The City University of New York
25	NR	NR	University of Utah
25	21	23	Miami University (Ohio)

Honorable Mention: Boston College, Northern Illinois University, Virginia Tech, Baylor University, Florida State University, University of Tennessee-Knoxville, Bentley University and Wake Forest University. Editor's Note: Because of the two-way tie for 25th place there are more than 25 schools listed in the Top 25. **NR:** Not Ranked.

Source: PAR research

Public Accounting Report			
29th Annual Professor's Survey — 2010			
Top 25 Undergraduate Programs Overall Rankings			
2010 Rank	2009 Rank	2008 Rank	School
1	2	1	University of Texas-Austin
2	3	3	Brigham Young University
3	1	2	University of Illinois at Urbana Champaign
4	4	4	University of Notre Dame
5	6	8	Indiana University Bloomington
6	9	6	Ohio State University
7	5	5	University of Southern California
8	15	10	Texas A&M University
9	8	12	Michigan State University
10	6	7	University of Georgia
10	13	11	University of Wisconsin-Madison
12	12	15	University of Washington
13	10	21	University of Florida
14	13	13	University of Virginia
15	11	9	Penn State University
16	16	22	Arizona State University
17	17	22	Miami University (Ohio)
18	20	20	University of Missouri-Columbia
19	NR	NR	University of Iowa
20	19	18	University of Mississippi
21	23	NR	Bentley University
22	NR	NR	University of Utah
23	21	13	Northern Illinois University
23	NR	NR	Boston College
23	25	15	University of Alabama
23	25	NR	Baruch College-The City University of New York
23	24	NR	Virginia Tech
23	22	NR	College of William & Mary
23	NR		Baylor University

Honorable Mention: Wake Forrest University, University of Tennessee-Knoxville, University of Minnesota, Florida State University, Miami (Ohio) and North Carolina State University. Editor's Note: Because of a seven-way tie for 23th place there are more than 25 schools listed in the Top 25. **NR:** Not Ranked.

Source: PAR research

Public Accounting Report		
29th Annual Professor's Survey—2010		
Top 25 Doctoral Programs—Research		
2010 Rank	2009 Rank	School
1	1	University of Texas-Austin
2	2	University of Chicago
3	3	Stanford University
4	5	University of Illinois at Urbana Champaign
5	4	University of Michigan
6	6	Wharton School of the University of Pennsylvania
7	7	University of Washington
8	8	University of North Carolina at Chapel Hill
9	9	Harvard University
10	16	Indiana University
11	10	University of Southern California
12	15	Cornell University
13	13	Michigan State University
14	18	Ohio State University
15	11	Massachusetts Institute of Technology
16	20	University of Georgia
17	17	Penn State University
18	19	University of Iowa
19	25	Arizona State University
20	24	University of Wisconsin
21	22	University of Arizona
22	23	University of Florida
23	21	Northwestern University
24	NR	University of Missouri-Columbia
25	NR	University of Mississippi

Public Accounting Report		
29th Annual Professor's Survey—2010		
Top 25 Doctoral Programs—Teaching		
2010 Rank	2009 Rank	School
1	1	University of Texas-Austin
2	4	University of Illinois at Urbana Champaign
3	2	Stanford University
4	6	University of Chicago
5	3	University of Michigan
6		Harvard University
7	8	Indiana University
8		Michigan State University
9	5	University of Washington
10		Cornell University
10		Ohio State University
12	9	University of North Carolina at Chapel Hill
13	10	Wharton School of University of Pennsylvania
14		Arizona State University
15	11	University of Southern California
16	7	University of Georgia
17	12	Penn State University
18	16	University of Iowa
19	18	University of Wisconsin
20	20	Texas A&M University
21	NR	University of Mississippi
22	23	Massachusetts Institute of Technology
23	21	University of Florida
24	NR	Bentley University
25	25	Florida State University
25	NR	University of Alabama

Editor's Note: Because of a tie for 25th place there are more than 25 schools listed in the Top 25. **NR:** Not Ranked.

Source: PAR research

Accounting Ranking, continued from page 4

first time since 2007, after earning honorable mention in 2008 and falling just outside that group last year.

The margin of votes between the 25th ranked school and the honorable mention schools is no greater than 10%.

In the graduate rankings, UT-Austin posted a repeat of its success from last year, with 22% more votes than No. 2 UIUC. While not as close as the razor-thin margin that separated the No. 2 ranked and No. 3 ranked schools of several years ago, the approximately 8% margin between UIUC and BYU was closer than last year.

In the graduate rankings, although UT-Austin scored a repeat at the No. 1 spot, 22% ahead in terms of votes of No. 2 UIUC. The Longhorns' margin of victory was even larger when looking at the weighted scores, nearly 40%. Not only did UT-Austin receive more than 40% more first-place votes than the school with the second most, BYU, but here is where the Longhorns' dominance really came through—looking at the number of first- and second-place votes. UT-Austin had 58% more combined first- or second-place votes than UIUC, the school with the second most combined first- and second-place votes.

Much as in the undergraduate rankings, there were no huge double-digit moves, either up or down the rankings in the graduate rankings.

Arizona State University/Tempe, Ariz. was the biggest rankings climber, moving six spots on the graduate rankings. University of Washington and Indiana University-Bloomington both moved three spots in the graduate rankings.

Three schools powered their way into the Top 25 graduate rankings; actually, 26 schools are ranked because of a two-way tie for 25th place between Miami University (Ohio) and Top 25 newcomer University of Utah. University of Iowa and University of Arizona came from the ranks of last year's unranked to make the Top 25, although truth be told, neither the Utes or the Wildcats appearance on the rankings should be too much of a surprise because both were honorable mention schools last year. The Hawkeyes finished just outside the honorable mention schools last year. This year's honorable mention schools among the graduate programs are: Boston College, Northern Illinois University, Virginia Tech, Baylor University, Florida State University, University of Tennessee-Knoxville, Bentley University and Wake Forest University.

Wake Forest University/Winston-Salem, N.C.; and Bentley University/Waltham, Mass., powered their way into the 2009 Top 25 rankings after garnering honorable mention attention last year.

M&A, continued from page 3

Clifton Gunderson/Milwaukee
Stockton Bates/Philadelphia
Clifton Gunderson/Milwaukee
Humes & Barrington/St. Louis, Mo.
Clifton Gunderson/Milwaukee
Merrillville, Ind. office of BKD
Weaver/Forth Worth, Texas
Elms Faris/Midland, Texas

¹ CBIZ/Cleveland acquired GL & Co's non-attest business. CBIZ and MHM are affiliated through an alternative practice structure. ² Under the terms

of the deal Weiser will become a Mazars member firm and be renamed WeiserMazars.

This chart covers deals that have an effective date through November. It is possible to have months on the chart at various times later in the year that do not have any deals and are intentionally left out. It is also possible for those months to be updated in subsequent issues as *PAR* is notified of a deal.

Editors Note: Acquiring or surviving firm in bold. Deal is included in month it became effective, not necessarily the month it was announced. Parenthetical information referring to *PAR* is the issue a story was published in regarding the transaction.

Source: *PAR* research

UT-Austin was able to leapfrog BYU and UIUC to retake the top spot in the graduate rankings.

While UT-Austin made its move, several other schools made significant moves as well, with Michigan State University and Ohio State University both muscling into the Top 10. The competition for the graduate Top 10 was so stiff there actually were 12 schools in the groups, as there was an unbreakable four-way tie for ninth.

As the case was in the undergraduate rankings, Florida made the biggest move compared to last year in the graduate rankings. The school went from No. 21 to No. 13 in the grad rankings.

Two schools (Virginia Tech and College of William & Mary) made the leap from unranked in 2008 to making the graduate list in 2009.

This year, like last year, the doctoral rankings were expanded to rank the schools professors had the most regard for in terms of producing the best accounting teachers and accounting researchers.

UT-Austin finished in the top spot for both for the second year running.

The fact the Longhorns hooked the top doctoral billings shouldn't be too much of a shock.

For most of the decade of the 2000s, the Longhorns held the distinction as the No. 1 firm in the doctoral rankings, taking first in 2002, 2003, 2004, 2006, 2007 and 2009. Stanford University was No. 1 in 2000, University of Chicago ranked first in 2001 and 2008, and

Michigan took No. 1 in 2005.

University of Chicago took No. 2 in the doctoral program rankings in terms of research, again, while UIUC leapfrogged last year's No. 2 school, Stanford University/Palo Alto, Calif., to take the No. 2 spot in doctoral teaching.

Much like last year, in both the teaching and research categories, the margin between No. 2 and No. 3 was extremely slim.

Editor's Note: The Annual Survey of Accounting Professors school rankings for undergraduate and graduate are based on professors' ranking of accounting pro-

grams on a 1 to 10 scale in answering the question, which programs consistently turn out students capable of some day attaining partner status.

Ranking eligibility in the undergraduate category requires a school to offer a bachelors degree in accounting, not a bachelors degree in business with a *concentration in accounting*, with a few exceptions, and graduate programs must offer a Macc degree or Masters in Taxation, with a few exceptions. In the cases were we have made case-by-case exceptions, the curriculum is comparable to schools that do offer the bachelors degree in accounting.

In the Ph.D. rankings, the methodology is a little different from undergraduate and graduate rankings. While in those undergraduate and graduate rankings we don't allow rank schools that have a business degree with a concentration in accounting, for Ph.D. programs *PAR* does allow Ph.D.s with a concentration in accounting.

PAR also allows Ph.D. programs to be ranked that don't specialize in accounting.

In ranking Ph.D. programs, survey participants named Ph.D. programs they had the most regard for in turning out accounting professors in terms of teaching, and this year, they also named Ph.D. programs they had the most regard for in turning out accounting professors in terms of research. ■

School Rankings Explanation

Because the participation level in *PAR*'s professor survey has increased so substantially since 2005, *PAR* felt that the Top 25 rankings for undergraduate graduate and doctoral were good, but they may not be giving a complete picture compared to earlier years, when the survey had far fewer participants. This year we, again, decided to present the overall rankings as we traditionally have and offer an expanded look based on separating schools in one of three groups: Group I, Group II and Group III. The groupings were largely based on a methodology tied to number of teaching professors at the institution. Group I is the largest, Group II is mid-size, and Group III is the smallest group. ■

Public Accounting Report		
29th Annual Professor's Survey — 2010		
Top 25 Undergraduate Programs Category I		
2010 Rank	2009 Rank	
1	2	University of Texas-Austin
2	3	Brigham Young University
3	1	University of Illinois at Urbana Champaign
4	4	University of Notre Dame
5	6	Indiana University Bloomington
6	9	Ohio State University
7	5	University of Southern California
8	14	Texas A&M University
9	8	Michigan State University
10	6	University of Georgia
10	12	University of Wisconsin-Madison
12	10	Penn State University
13	15	Arizona State University
14	18	Miami University (Ohio)
15	21	Bentley University
16	23	University of Alabama
17	23	Baruch College-The City University of New York
18	22	Virginia Tech
19	19	Wake Forest University
20	24	Florida State University
21	24	University of Tennessee-Knoxville
22	NR	North Carolina State University
23	NR	Texas Tech University
23	24	Auburn University
25	NR	University of Connecticut

Editor's Note: Some schools have been shifted into different categories than they were in last year.

Source: PAR research

Feel Positive, continued from page 3

wrote. "IFRS, as a judgment based system will also make this that much worse."

Increasing government regulation and/or interference was cited as the top challenge by approximately 14% of responding professors.

A little more than 10% of responding professors said keeping pace with quickly changing technology was the top challenge. ■

Public Accounting Report		
29th Annual Professor's Survey — 2010		
Top 25 Undergraduate Programs Category II		
2010 Rank	2009 Rank	
1	NR	University of Washington
2	1	University of Florida
3	NR	University of Virginia
4	NR	University of Missouri-Columbia
5	2	University of Iowa
6	NR	University of Mississippi
7	3	University of Utah
8	NR	Northern Illinois University
9	NR	Boston College
10	NR	Baylor University
11	6	Ohio University
11	4	University of Minnesota
11	9	University of Arkansas
14	11	James Madison University
14	21	Illinois State University
14	13	University of Nebraska-Lincoln
17	5	University of Oregon
17	NR	University of Maryland
19	18	Ball State University
20	NR	Appalachian State University
21	16	Iowa State University
21	10	University of Texas at Arlington
22	7	Case Western Reserve University
22	NR	University of Denver
22	20	Boise State University
22	NR	University of Nevada, Las Vegas
22	19	University at Buffalo, SUNY
22	NR	University at Albany, SUNY
22	NR	University of Nevada Reno
22	NR	College of Charleston
22	NR	Texas Christian University
22	NR	Southern Methodist University
22	24	University of Akron
22	12	George Mason University
22	NR	Northern Arizona University
22	23	Florida International University
22	16	University of Massachusetts, Amherst
22	7	Oregon State University

Editor's Note: Because of a 16-way tie for 22nd place there are more than 25 schools

Source: PAR research

Public Accounting Report		
29th Annual Professor's Survey — 2010		
Top 25 Undergraduate Programs Category III		
2010 Rank	2009 Rank	
1	1	College of William & Mary
2	2	Binghamton University, SUNY
3	4	Fordham University
4	3	University of Richmond
5	8	Marquette University
6	NR	Syracuse University
7	NR	Lehigh University
7	NR	San Diego State University
10	4	Rochester Institute of Technology
11	NR	University of Alabama at Birmingham
12	6	Bradley University
12	NR	Saint Mary's College
14	NR	North Carolina A&T State University
15	22	University of Northern Colorado
16	9	Pepperdine University
16	13	Louisiana Tech University
18	NR	Widener University
19	9	University of Wyoming
19	NR	Long Island University C.W. Post Campus
21	25	Niagara University
22	15	Elon University
23	17	Hampton University
24	12	Delaware State University
24	15	Golden Gate University

Editor's Note: Some schools have been shifted into different categories than they were in last year.

Source: PAR research

Highlights of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010

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Public Accounting Report		
29th Annual Professor's Survey — 2010		
Top 25 Graduate Programs Category I		
2010 Rank	2009 Rank	
1	1	University of Texas-Austin
2	2	University of Illinois at Urbana Champaign
3	3	Brigham Young University
4	6	University of Notre Dame
5	5	University of Michigan
6	8	Indiana University Bloomington
7	8	Texas A&M University
8	4	University of Southern California
9	8	Ohio State University
10	7	Michigan State University
10	8	University of Georgia
10	15	Arizona State University
10	14	University of Wisconsin-Madison
14	NR	University of Arizona
15	22	University of Alabama
16	18	Baruch College-The City University of New York
17	19	Miami University (Ohio)
18	20	Virginia Tech
19	NR	Wake Forest University
20	NR	Bentley University
21	NR	University of Tennessee-Knoxville
22	21	Florida State University
23	NR	Auburn University
24	NR	North Carolina State University
25	NR	University of South Carolina
25	NR	Texas Tech University
25	NR	University of Kansas

Editor's Note: Because of the three-way tie for 25th place there are more than 25 schools listed in the Top 25. **NR:** Not Ranked.

Source: PAR research

Public Accounting Report	
29th Annual Professor's Survey—2010	
Have you ever worked for a public accounting firm?	
Yes	66%
No	34%

Editor's note: Percentages based on 1,735 professors that answered the question.

Source: PAR research

Public Accounting Report	
29th Annual Professor's Survey—2010	
Participating Professors Specialities	
Audit	16.9%
AIS	31.8%
Financial	38.8%
Managerial	14.8%
Tax	16%
Other	11.9%
Total	100%

Percentages derived from the 1,751 professors that answered the question pertaining to their area of specialty.

Source: PAR research

Public Accounting Report		
29th Annual Professor's Survey — 2010		
Top 25 Graduate Programs Category II		
2010 Rank	2009 Rank	
1	1	University of North Carolina at Chapel Hill
2	NR	University of Washington
3	2	University of Florida
4	NR	University of Virginia
5	NR	University of Missouri-Columbia
6	NR	University of Mississippi
7	3	University of Iowa
8	5	University of Utah
9	6	University of Minnesota
10	NR	Northern Illinois University
11	NR	Boston College
11	NR	Baylor University
13	17	Southern Methodist University
14	11	University of Denver
15	7	James Madison University
16	9	University of Oklahoma
16	NR	DePaul University
18	10	University of Arkansas
19	7	University of Oregon
20	NR	Texas Christian University
21	NR	University of Nevada, Las Vegas
22	NR	Mississippi State University
23	11	University of Nebraska-Lincoln
24	17	Ball State University
24	NR	Texas Christian University
24	21	University of Northern Iowa
24	NR	University of Maryland

Editor's Note: Some schools have been shifted into different categories than they were in last year. Because of the two-way tie for 25th place there are more than 25 schools listed in the Top 25. **NR:** Not Ranked.

Source: PAR research

Public Accounting Report	
29th Annual Professor's Survey—2010	
Professors Perception about Undergraduate Students Work Plans after Graduation	
Plan to enter workforce after graduation	40%
Plan to complete Masters program then enter workforce	56%
Other, please specify	4%
Total	100%

Editor's Note: Percentage based on based on the answers of 1,562 respondents to the survey question that asked accounting professors what the majority of their undergraduate students were planning to do after graduation.

Public Accounting Report	
29th Annual Professor's Survey—2010	
Top Five Reasons Students Pick First Job Out of School	
• Student's Perception of career opportunities at firm	
• Compensation and benefits	
• Student's Perception of firm's quality of life/employee-friendly environment	
• Whether offer is from a Big Four firm	
• Staff training and development	

Editor's Note: Top five reason based on the answers of 1,433 respondents to the survey question that asked accounting professors their opinion of the most important factors guiding students in choosing a job offer.

Source: PAR research

Public Accounting Report		
29th Annual Professor's Survey — 2010		
Top 25 Graduate Programs Category III		
2010 Rank	2009 Rank	
1	1	College of William & Mary
2	4	Vanderbilt University
3	6	Lehigh University
4	5	Binghamton University, SUNY
5	3	Syracuse University
6	8	University of Richmond
7	9	Fordham University
8	10	Butler University
9	21	University of Wyoming
10	14	Belmont University
11	NR	West Virginia University
12	22	Southern Illinois University at Edwardsville
13	NR	Texas A&M International University
13	10	Drake University
15	18	Widener University
16	16	Louisiana Tech University
17	7	Bradley University
18	NR	Old Dominion University
19	13	University of Alabama at Huntsville
20	19	Fairleigh Dickinson University
21	NR	East Tennessee State University
22	23	Stetson University
23	17	Niagara University
23	19	Prairie View A&M University
25	16	Louisiana Tech University

Editor's Note: Some schools have been moved to different categories than they were in last year.

Source: PAR research

Public Accounting Report	
29th Annual Professor's Survey—2010	
Professor's perceptions about where most of their students hope to work	
Big Four firm	74%
Second Tier or large regional firm	14%
Smaller accounting firm	5%
Start their own firm or business immediately after graduation	1%
Fortune 500 company	4%
Sub-Fortune 500 corporation	0%
Government	1%
Small business	2%
Total	100%

Editor's Note: Percentages based on the answers of 1,186 respondents to the survey question that asked accounting professors for their general perception of students plans after graduation.

Source: PAR research