

**EXHIBIT 2**  
Use of Sarbanes-Oxley Act Material

SOA listed on syllabus for coverage or discussion during class	45.9%
Required reading material (textbook, white paper, article)	31.1
Students research and write individual papers or cases	23.0
Students work in groups to research, prepare papers, and deliver oral presentations	8.2
Skill or competency listed on the syllabus	4.9
Suggested or supplemental reading material	4.9