

## A Practical Answer to AACSB's Representation of Accountability

Recent articles in *The Chronicle of Higher Education* have brought into question the value of AACSB accreditation. On May 15, 2001, Jerry E. Trapnell, Executive Vice President & Chief Accreditation Officer, AACSB International published [a letter to the editor](#) in defense of the AACSB.

Here's a practical answer to AACSB's representation of accountability. Dr. Ted Cummings, Dean of the School of Business, University of Houston at Clear Lake was the chairman of the AACSB visitation team for the last reaccreditation of the University of Southern Mississippi College of Business. In a sworn deposition, Cummings answered the following question:

"Q. (By attorney) Is the study of the AACSB an appropriate subject of study for an accounting or business professor?

A. (Cummings) No.

(Please feel free to call or write for a complete copy of Dr. Cummings' deposition.)

College of Business and USM administration used Dr. Cummings' view that the AACSB is not an appropriate subject for study to punish me for my research concerning the AACSB. (One study, "[University and AACSB Diversity](#)," was presented at the 2010 American Accounting Association Annual Meeting.)

Several faculty, three current and former deans, and a president at USM adopted Dr. Cummings view to seek termination of my employment. I kept AACSB, including Dr. Trapnell, informed of these events. Neither Dr. Trapnell nor anyone at AACSB did anything to correct Dr. Cummings' view that the AACSB is not a proper subject of study. The AACSB played a crucial role in the misconduct reported in "University and AACSB Diversity." The misconduct certainly is an explanation for the behavior of Cummings and the AACSB.

**If the AACSB is not a proper subject of study, how can the AACSB claim accountability?**

USM spent approximately \$2.5 million in an unsuccessful effort to fire me. They were not successful. If you don't have resources to fight an assault on your freedom of speech, you may not be as fortunate as I—you may be fired with the AACSB's blessing.

Details, including documentation from court depositions, are available at [www.usmnews.net](http://www.usmnews.net), or you are invited to contact me directly.

Chauncey M. DePree, Jr., DBA  
Professor  
School of Accountancy  
College of Business  
University of Southern Mississippi  
m.depre@usm.edu