

Accounting Up Two

Another Pillar in the USM Faculty Senate's Case Against the CoB

Various news reports and editorials here at USMNEWS.net have pointed out that various corners of the USM campus are becoming more and more concerned about what they view as CoB largesse, particularly in the School of Accountancy. Reading in the news that new directors and professors are being hired in the SoA – at well over \$100,000 per year *and* at a time when the institution is looking to trim \$15 million, if not \$20 million, from its budget – provides justification for the growing sentiment around campus. Case in point – the distaste for the b-school was almost palpable at the May-2010 faculty senate meeting, where USM provost Robert Lyman was grilled about the CoB's high profile hiring.

With the SoA's most recent hire, Michael Duggan from the University of Alabama, the number of accounting faculty in the USM business college has actually *grown by two* since former CoB dean Harold Doty took the b-school reins in 2003. This statistic is amazing in light of other ones that describe the human resources situation in the CoB's other areas. Long-time readers of USMNEWS.net will recall that former interim CoB dean Alvin Williams (2007-08) completed a somewhat massive hiring campaign that brought in a number of new faculty in management, marketing and fashion merchandising. Even with Williams' efforts, which some characterized as parochial, these three areas have the same combined number of faculty as they had back in 2003. Specifically, FM is up one faculty, while MKT remains down one faculty and MGT is unchanged. In other areas, FIN is holding on to the same number of faculty as it had in 2003, as is MIS, even considering the coming retirement of Donna Davis. On the other end, tourism management is down two faculty members from its 2003 count.

Why is accounting's relative position in the CoB growing at the expense of other areas? Historically, ACC has been one of the CoB's weaker areas in terms of research *quality*. Despite that, separate AACSB accreditation for the SoA has been accomplished on multiple occasions. This suggests that ACC is not, and has not been, in need of additional resources to accomplish its mission(s). The loss of John Hansen in marketing, having international business under John Lambert's control, seeing so many quality faculty exit tourism management in recent years, and witnessing the loss of economics all indicates that Nail has some serious issues to address. These will be difficult to deal with in the current climate, even if the CoB had a dean whose concerns were well-rounded. Pouring money down the SoA well at this time tells the USM b-school community that Nail's priorities are perhaps more limited than once thought.