

“Ask not what the CoB can do for you – ask what you can do for the CoB”  
ACCOUNTING

This report examines the contribution to the CoB’s bottom line of each of the CoB’s accounting faculty. The data used for doing so are (1) each faculty’s tuition contribution via his or her fall 2008 SCH production, and (2) each faculty’s fall 2008 salary. These data appear in Table 1 below.

**Table 1**  
**Net Contribution of CoB’s Accounting Faculty, Fall 2008**

<b>Rank</b>	<b>Name</b>	<b>Tuition Contribution</b>	<b>Salary</b>	<b>Net Contribution</b>
1	Munn, Patty	\$157,440	\$27,942	\$129,498
2	Smith, Robert	\$ 85,485	\$49,083	\$ 36,402
3	Brown, John	\$ 55,965	\$27,316	\$ 28,649
4	Henderson, James	\$ 76,875	\$58,412	\$ 18,463
5	Posey, Roderick	\$ 67,650	\$52,747	\$ 14,903
6	Clark, Stanley	\$ 64,965	\$56,063	\$ 8,902
7	Jordan, Charles	\$ 50,820	\$55,047	–\$ 4,227
8	Parker, Paula	\$ 25,605	\$50,000	–\$ 24,395
9	Anderson, Mary	\$ 11,478	\$48,008	–\$ 36,530
10	DePree, Marc	<u>\$ 0</u>	<u>\$46,930</u>	<u>–\$ 46,930</u>
		\$596,283	\$471,548	\$124,735
	Simmons, Valerie	<u>\$135,300</u>	n/a	n/a
		\$731,583		

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**Notes:** SCH production data come from the USM registrar. Tuition contribution data is based on semester hour prices of \$205 (UG) and \$273 (G). All students are assumed to be in-state students. Salary data are taken from USM Budget Book 2008-09.

As Table 1 indicates, instructor Patty Munn is the largest tuition contributor in ACC. Her production of more than \$157,000 in the fall of 2008 is 84.2% above that of her nearest colleague, newly hired associate professor Robert Smith. The net contribution *total* for ACC, at least based on the available data (from sten faculty), is \$124,735. One noteworthy element is that *even with a full teaching load* assistant professor Mary Anderson has close to the same net contribution from teaching as Marc DePree, a full professor who is assigned to a full-time research track for fall 2008.