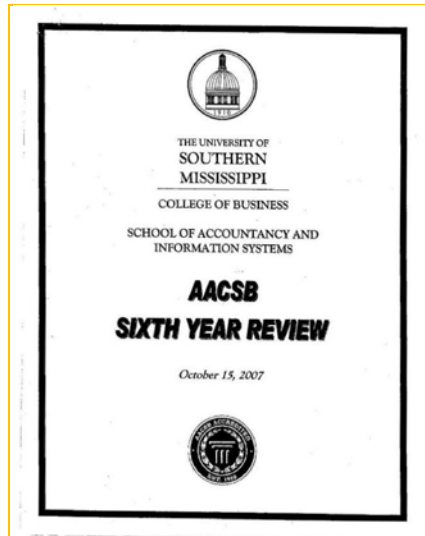


Breaking Bad

HOW FRAUGHT WITH MISREPRESENTATION WAS THE 2007 REACCREDITATION DOSSIER?

A comparison of the CoB's 2007 6th-Year AACSB Review report with Accounting's separate 2007 6th-Year AACSB Review report yields some interesting findings. The accounting report was finalized on 15-Oct-07, two days after the CoB report was put together (see accounting report cover page below).



Both AACSB reports provided tables to identify the level of scholarship for each and every faculty involved. The overall report does this via “Exhibit 2,” whose heading is inserted below. There readers will find that peer-reviewed journal publications in three categories – pedagogy, discipline-based, and practitioner – are counted for each individual.

Exhibit 2 Summary of Faculty Qualifications, Intellectual Contributions and Professional Responsibilities, and Deployment of Qualified Faculty (AACSB Tables 10-1 and 10-2)

Table 10-1: Summary of Faculty Qualification, Intellectual Contributions and Professional Responsibilities (2002-2007)

Department / Faculty Name	Highest Earned Degree & Year	Date of First Appointment to School	Percent of Time Dedicated to the School's Mission	Acad Qual	Prof Qual	Other	Number of Contributions during the last five years						Normal Professional Responsibilities
							Learning & Pedagogical Scholarship		Discipline-Based Scholarship		Contributions to Practice		
							PRJ	OIC	PRJ	OIC	PRJ	OIC	

The portion of this exhibit that pertains to the CoB's accounting faculty is inserted below. There readers will find the names Marvin Albin, Mary Anderson, Stanley Clark, James Henderson, Steven Jackson, Charles Jordan, Gwendolyn Pate, Roderick Posey and Robert Smith. These are the accountants whose information is examined in this report, beginning with an analysis of total peer-reviewed journal publications as listed in the CoB's overall AACSB report (see insert just below).

Table 10-1: Summary of Faculty Qualifications, Intellectual Contributions and Professional Responsibilities (2002-2007)

Department / Faculty Name	Highest Earned Degree & Year	Date of First Appointment to School	Percent of Time Dedicated to the School's Mission	Acad Qual	Prof Qual	Other	Number of Contributions during the last five years					Normal Professional Responsibilities			
School of Accountancy and Information Systems															
Adelman, Michael	J.D.,	2007	25%		Yes							6	UG		
Albin, Marvin	Ph.D., 1987	1987	100%		Yes				3				UG		
Anderson, Mary	Ph.D., 2005	2005	100%	Yes			1	1	2	2	5	4	UG,GR		
Brown, John	M.S., 1975	1997	100%		Yes								UG		
Chen, Kuo Lane	Ph.D., 1994	2001	100%	Yes			4	2	2	5	5	19	UG		
Clark, Stanley	Ph.D., 1991	1985	100%	Yes			2		17	1	6	3	UG,GR		
Davis, Donna	Ph.D., 1990	1992	100%	Yes				1	1	3		1	UG		
Granger, Bonnie	J.D.,	2005	50%		Yes								UG		
Henderson, James	Ph.D., 1980	1988	100%	Yes			1	1	1	3			UG		
Hsieh, Chang-Tseh	Ph.D.,	1988	100%	Yes			1		15	13	1		UG,GR		
Jackson, Steven	Ph.D., 1993	2007	100%	Yes				24	5	6		2	UG		
Jordan, Charles	Ph.D., 1986	1988	100%	Yes			1		18	1	8	1	UG		
King, Ernest	J.D., 1983	1985	100%			Yes				18			UG		
Lai, Fujun	Ph.D., 2000	2004	100%	Yes					16	9			UG		
Magnuder, James	Ph.D., 1984	1987	100%	Yes					1	5		1	UG		
Munn, Patricia	M.P.A., 1986	1985	100%		Yes								UG		
Nourse, Rodney	J.D.,	2005	25%		Yes								UG		
Pate, Gwendolyn	Ph.D., 1991	1983	100%	Yes			1		3	2			UG		
Posey, Roderick	Ph.D., 1980	1979	100%	Yes				2		2	2	7	UG		
Simmons, Valerie	M.Acc., 2005	2006	100%		Yes								UG		
Smith, W. Robert	Ph.D., 1988	1995	100%	Yes					1	1	2	3	UG		
School of Accountancy and Information Systems:							13	7	1	16	34	82	71	29	47
(FTE):							13.00	5.00	1.00						

The data from the original report above are summarized in the insert below. The total number of peer-reviewed journal publications ranges from a low of 0 (Albin) to a high of 27 (Jordan). The total of peer-reviewed journal publications is 81, for an average of nine.

Name	CoB AACSB Report PRJ
Albin, Marvin	0
Anderson, Mary	8
Clark, Stanley	25
Henderson, James	2
Jackson, Steven	10
Jordan, Charles	27
Pate, Gwendolyn	4
Posey, Roderick	2
Smith, Robert	3
	81 (avg. = 9.0)

The next insert below is a copy of the publications table from the ACC AACSB report of Oct-07. This insert is simpler than the larger exhibit from the CoB's overall report (see above), including a column that contains the total number of peer-reviewed journal publications for each accountant. This insert also includes much of the other information presented in the larger Exhibit 2 insert from the overall CoB accreditation report. Below this original insert is USMNEWS.net's summary of the details for each accountant.

Summary of Faculty Intellectual Contributions 2001-2007

Faculty	Degr./ Year	Appt. USM	% Mission	AQ	PQ	Other	PRJ	OIC	Teaching
Albin	PhD 87	1987	100		Yes			8	UG
Anderson	PhD 05	2005	100	Yes			7	9	UG/GR
Brown	MS 75	1997	100		Yes				
Clark	PhD 91	1985	100	Yes			18	9	UG/GR
Depre	PhD 87	88	0				2	3	
Granger	JD	2006	50		Yes				UG
Henderson	PhD 80	1988	100	Yes			2	4	UG/GR
Jackson	PhD 93	2007	100	Yes			10	17	UG/GR
Jordan	PhD 86	1988	100	Yes			25	3	UG/GR
Munn	MPA8 6	1985	100		Yes				
Pate	PhD 91	1983	100	Yes			3	4	UG/GR/ADM
Posey	PhD 80	1979	100	Yes			1	5	UG
Simmons	MAC	2006	100		Yes				UG
Smith	PhD 88	1995	100	Yes			3	2	UG/GR
Totals				8	4.5	0	71	64	
Total Participating				12.5					
AQ %				64					
PQ %				36					
AQ+PQ				100					

The data from the original AAC report above are summarized in the insert below. The total number of peer-reviewed journal publications ranges from a low of 0 (Albin) to a high of 25 (Jordan). The total of peer-reviewed journal publications is 69, for an average of 7.7.

Name	ACC AACSB Report PRJ
Albin, Marvin	0
Anderson, Mary	7
Clark, Stanley	18
Henderson, James	2
Jackson, Steven	10
Jordan, Charles	25
Pate, Gwendolyn	3
Posey, Roderick	1
Smith, Robert	3
	69 (avg. = 7.7)

Finally, the two USMNEWS.net-provided inserts above are combined below for comparison. Note that the number of peer-reviewed journal pubs reported by ACC for the CoB's overall report is 81, compared to just 69 for its own separate AACSB dossier. That is a difference of 12 publications, or 17.4% from the separate accounting 6th-Year Review report. This difference is staggering, given what was on the line for USM.

Name	CoB AACSB Report PRJ	ACC AACSB Report PRJ
Albin, Marvin	0	0
Anderson, Mary	8	7
Clark, Stanley	25	18
Henderson, James	2	2
Jackson, Steven	10	10
Jordan, Charles	27	25
Pate, Gwendolyn	4	3
Posey, Roderick	2	1
Smith, Robert	3	3
	81	69

The individual cases where there are disparities between the two reports are highlighted in yellow in the insert above. The accounting faculty involved here are Anderson, Clark, Jordan, Pate and Posey. The discrepancies are 14.3%, 38.9%, 4%, 33.3, and 100%, respectively, using the ACC report as a base. It is difficult to reconcile the differences. Although the overall report divides the accountants' publications into three categories, it doesn't appear that the second table is a subset of the first. Even more intriguing is the fact that the overall report, which has the largest numbers, spans only the "2002-07" period, while the ACC report, with its smaller numbers, spans the longer "2001-07" period.

How did this discrepancy benefit the CoB? That's the question that deserves an answer.