Breaking News

CoB Admin Discovered, Made Use of New AACSB Provisions

HATTIESBURG – Reporters at USMNEWS.NET have learned that during the CoB's 2007 AACSB Maintenance of Accreditation process, CoB administrators exploited a new AACSB provision that allows a business school to essentially waive the usual "Academically Qualified" and/or "Professionally Qualified" requirements of faculty for marginal faculty who are within their retirement window. The existence of, and the CoB's use of, this provision was uncovered during recent U.S. District Court depositions of current Interim CoB Dean Alvin Williams and former Interim SAIS Director Stanley Lewis. As stated in those depositions, the *new* (and so-called) retirement window waiver was applied to CoB associate professor of accounting, Marvin Albin.

The relevant portions of Lewis's deposition are as follows (Q=question from legal counsel, and A=Lewis' answer):

Q. And Marvin Albin was [considered PQ in February of '07]?

A. Marvin Albin was considered to be PQ or professionally qualified.

Q. What had Marvin Albin done to become professionally qualified?

A. My remembrance is that he had a series of presentations, workshops related to professional development with CPA firms and professional associations.

Q. So he was giving seminars?

A. He did C.P.E. training, he did training programs for members within the accounting profession.

Q. Is that like continuing education?

A. Yes.

Q. And so is it normal or usual that someone who is engaged in such activities would be allowed to qualify as being PQ?

A. It would be considered normal when they are at the end of their professional career from what I understood from the review team, from Dr. [Ed] Arrington [of the CoB's AACSB Peer Review Team for Accounting].

Q. But there is nothing in the written standards of AACSB that the standards are any different from anybody in a particular stage of their tenure as a faculty member, does it?

A. Not to my understanding, no.

. . .

Q. Thank you. I don't know if I've got this right or not, but basically is it a fair assessment or fair statement that Dr. Albin was given a pass because he was about to retire?

A. My understanding was that they realized that he was marginal, but the view was that he would be given a pass since he was within a year of retirement.

Not only does Lewis' federal court deposition testimony above establish the existence of the so-called AACSB waiver for a marginal faculty in his or her retirement window, it also clarifies that such a waiver is not part of the written guidelines disseminated by AACSB. Whether this provision, and information related to it, gets revealed at AACSB Dean/Associate Dean meetings or in some other venue is not revealed by Lewis' testimony.

Interim CoB Dean Alvin Williams also recently provided federal court deposition testimony, and his comments about the so-called AACSB retirement window waiver support Lewis'. Portions of Williams' testimony are inserted below (Q=question from legal counsel, and A=Williams' answer):

Q. You would agree with me then there is an actual table then that exists in the AACSB's report that shows who was AQ and who was PQ in the accounting department as of February according to the AACSB determines?

A. Yes.

Q. You have never reviewed that document is what you are telling me?

A. I am telling you that I have reviewed portions of that document. I have not reviewed that particular document in its entirety.

Q. Have you reviewed the table to see if Marvin Albin was AQ or PQ?

A. I have reviewed this particular table and I am familiar with the situation with Marvin Albin. If there is a particular question I'll try to respond.

Q. Isn't it true that the AACSB found that Marvin Albin was neither AQ or PQ?

A. It is my understanding as I sit here today, that Dr. Albin was found PQ because he does have a CPA license.

Q. And there is a --

A. So that was changed.

Q. Can you tell us when it was changed?

A. I would have no knowledge of that. I came to the dean's office in April of 2007, and this was done well before my arrival.

Q. If you put that in your letter of August of '07, it was certainly changed before August of '07?

A. That is correct. That would have been changed prior to April 2007.

Q. Tell me, you -- this affidavit also says that given our separate accounting accrediting designation by AACSB, it is essential that faculty members be academically or professionally qualified. Did you give that information to Dr. Saunders?

A. That is stated in my memo to Dr. Saunders of August 21st, 2007.

Q. Tell us what you meant that it was essential.

A. The school of accountancy has a separate accreditation from the college of business. And there are separate standards and requirements. And it is very important in the accounting area, as it is in other, but certainly in accounting that faculty members either are academically qualified or professionally qualified. And the professional qualification in accounting is most often achieved by way of the CPA designation.

Q. Let me ask you this question, you're telling me that if you've got a CPA license that alone qualifies you as a professionally qualified?

A. It is my testimony that in many situations, people that teach accounting have at least a master's degree and a CPA. Those individuals quite often, not always, quite often will be deemed professionally qualified all other things being equal.

Q. What do you mean by all other things being equal?

A. That they teach, they do the things that you normally do as a college professor.

Q. Okay. But they don't have to practice outside in conjunction with their CPA license?

A. It's my understanding if the CPA license is current they can be designated professionally qualified about all of the other things that we mentioned earlier.

Q. I'm trying -- I just want to make sure I'm not misunderstanding. So if I have a CPA and I have a doctorate or a master's degree in accounting and I do my teaching and I do my teaching well and all that, then I'm considered to be professionally qualified?

A. If you have a master's degree and you have a current CPA license and you do all the other things that college professors normally do, it is my understanding that you are likely to be designated professionally qualified. If you have a Ph.D. in accounting, it is my understanding that you, in a tenured track position, it is my understanding that you have major research expectations. And those research -- you should do the required research in order to be labeled academically qualified.

Q. We are talking about professionally qualified.

A. That is correct. You can again it is my understanding as I sit here, that you can have a Ph.D. and have a current CPA designation and you can be deemed professionally qualified. But I would certainly have to check that. But that's my understanding now.

Q. If you teach and discharge your duties as a teacher or professor?

A. If you do -- you're talking about the Ph.D.?

Q. Yes.

A. If you have a Ph.D., the preference is for someone to be academically qualified. That's number one because you have a tenure track position and you have major research expectations.

Q. Albin was a Ph.D. or is a Ph.D., you're not aware of that?

A. Alvin, I'm sorry Dr. Albin, he certainly is a Ph.D. in accounting. But he did have the CPA designation and he was retiring that year.

Q. The fact that he was retiring played a role also?

A. I don't know the role but my guess is it played some role. I want to reiterate I was not in the dean's office when those decisions were made.

. . .

Q. Has it ever been your understanding that if [someone] was not in the classroom that he didn't have to be counted for accreditation purposes?

A. Yes, I'm aware of that.

Q. That's your understanding?

A. That is my understanding.

Q. How did you arrive at that understanding?

A. As I sit here today, I probably would have gotten that information from the director of the School of Accountancy, Dr. [Steven] Jackson.

Q. If a professor is on leave, are they required to be counted in the evaluation by the accrediting body?

A. I don't know that as I sit here.

Q. What if they are on phased retirement?

A. I don't know that either.

Q. Well, you would agree with me there is not much difference between being on leave and being removed from the your teaching and service obligations, would you?

A. Sir, I would have to look at the specific AACSB standards to determine an answer to that question.

Q. And you haven't done that, have you?

A. I have not done that lately.

Q. Have you ever done it?

A. I have reviewed AACSB standards but I don't know all the details and I certainly don't know that from memory.

Q. But have you reviewed the AACSB standards for that issue?

A. I don't remember doing that.

Q. I'm going to hand you two documents. They are what's commonly referred to as white papers and both of them are issued by -- are these the same things or different things -- issued by the AACSB, one of them describing deploying academically qualified faculty and the other describing deploying professionally qualified faculty and ask you if you can identify those documents?

A. I can't sit here and say that I have read these white papers.

Q. So your recollection is that you have not read these?

A. That is correct.

Not only does Williams' testimony support Lewis' on the issue of the so-called AACSB retirement window waiver for marginal faculty, Williams brings to light two additional points that deserve mention. These are (1) that having a CPA license and good teaching evaluations constitutes "professionally qualified," and (2) that removing a faculty member from teaching responsibilities is one way to avoid having to use that faculty member's profile in the AACSB accreditation process. These two provisions mean that marginal faculty can escape the AACSB microscope by holding a CPA license and/or being awarded a research sabbatical. According to sources, business schools nationwide will be eager to learn all they can about these three heretofore little known AACSB accreditation provisions. Perhaps the best place to start that learning process is on the pages of USMNEWS.NET. We will be on top of this story as further details arise.