

**How does a Q&A dialogue unfold
when an attorney catches a witness lying?
Re: Stephen R. Jackson, Part 6**

Let me modify the title and substance a bit:

**How does a Q&A dialogue unfold when an
attorney catches a witness exhibiting “a loose screw”?
Re: Stephen R. Jackson, Part 6**

Here's one of many examples from usmnews.net's archives of how a Q&A unfolds when an attorney catches a witness lying, or being or acting just plain dumb, or exhibiting “a loose screw.” The following testimony catches Stephen R. Jackson.

The following is the actual sworn testimony of Stephen R. Jackson, then-untenured associate professor and interim director of the School of Accountancy, College of Business, University of Southern Mississippi, taken on July 7, 2008, in the case, *DePree v. University of Southern Mississippi*. (Q. is DePree's attorney's question directed to Jackson; A. is Jackson's response).

First consider that in a letter Jackson wrote at the end of August 2007 requesting then-Interim Dean Williams and then-President Martha Saunders to fire DePree, Jackson cited the following reason to fire DePree:

“While I've only been interim director for 21 days and on faculty spring summer of 2007, I completely support the faculty request for his [DePree's] dismissal.”

During that short period, Jackson conducted DePree's annual evaluation. He reduced DePree's teaching score to 1.5 [a failing score] based on his dislike of a case DePree and his students did with regard to a cost benefit study of the Wall Street Journal Academic Partnership Program. Here's his deposition and sworn testimony about the Wall Street Journal Case Study. An excerpt of the case follows Jackson's testimony. (Keep in mind that Jackson is advocating reasons for firing DePree.)

Q. Okay. It's my understanding that Dr. DePree created a case study based on the Wall Street Journal, is that is that correct?

A. That's what I hear.

Q. Have you reviewed that case study?

A. I've never seen it.

Q. Have you asked to review it?

- A. No.
- Q. How could you make that determination if you hadn't reviewed the case study?
- A. Because managerial accounting [DePree was teaching] has nothing to do with the use of the Wall Street Journal ...
- Q. If the case study involved the cost benefit analysis of providing the Wall Street Journal to students and to faculty, would you agree that cost benefit analysis is a component of managerial accounting?
- A. I can't address that because I haven't seen the case.
- Q. But would you agree the cost benefit analysis is relevant to managerial accounting?
- A. I would agree with that, yeah.

Interim Director [and untenured associate professor] Jackson evaluated tenured full professor DePree without reading his basis (WSJAPP Case Study) for failing DePree on the teaching portion of DePree's annual evaluation. Jackson also did not think it was his responsibility to even talk to DePree about the WSJAPP Case Study.

Forget for a moment DePree's academic freedom, DePree's right to discuss with the Director the reasons for his evaluation, or the "loose screw" Jackson exhibited in his sworn testimony, take a look at what Jackson refused to read:

A Case Study:

The Wall Street Journal Academic Partnership Program “Helping Students Heighten Their Moral Reasoning Abilities”

C.M. DePree, Jr., DBA

A few semesters ago, I followed the common first-day practice of reviewing the class syllabus. When I reached the dean-mandated statement describing the college’s participation in *The Wall Street Journal Academic Partnership Program (WSJAPP)*, students began grumbling. While not unusual, their dissatisfaction does not normally become vocal until the assignment section of the syllabus. Curious about their disapproval, I asked, “What’s up?”

A student responded with her own question: “Why are we paying for something that we don’t use in class?” Others either chimed in with similar sentiments or vigorously nodded agreement. Since this was the second semester of our participation in the *WSJAPP*, my students clearly had strong opinions and none of them appeared to be positive.

Given the level of dissatisfaction with costs without perceived educational benefits of the *WSJAPP*, it occurred to me that my students might be interested in the decision to *require* them to buy the *WSJ*—a relevant topic for our management accounting class. I knew a few details of

the decision and thought the cost/benefit analysis had an ethics dimension. These factors converged with a notion I had read in *Ethics Education in Business Schools* published by our accrediting agency, the Association to Advance Collegiate Schools of Business (AACSB, 13):

“A particularly useful exercise in helping students heighten their moral reasoning abilities is to ask students to reflect on ethical decisions from their own experience and to analyze them using multiple perspectives. Throughout this exercise, it is especially critical for students to be fully engaged in these processes so that they aren’t simply mastering facts or theories...”

As a starting point of the case, I assigned a set of questions that, among other things, required a search of public information about the *WSJAPP*. Students were free to direct the investigation by asking, and seeking answers to, questions of interest to them. This was not a case that had a well-defined beginning and ending, but was free flowing as we might learn facts and evidence in the “real world.”

“ . . . from their own experience . . . ”

One of the first items students identified was a public relations report posted on our college webpage. The public relations report claimed that “[s]tudents have been extremely receptive,” and “[i]t [the *WSJAPP*] has proven to be really successful.” My students said that they didn’t know who the author talked to, but it wasn’t them and it wasn’t anyone they knew.

However, I was surprised when their dissatisfaction focused on the origin of the WSJAPP. According to the public relations report, the now former dean who was visiting another school observed a kiosk filled with *WSJs* and reported, “Now that’s what a business school should look like.” My students appeared united behind the position that “We’re paying good money for a newspaper we don’t read so the dean can brag about *looking* like a business school?”

Emotions were running high—the cost of higher education in general was a hot topic, so I reminded them we needed to “use multiple perspectives” to analyze the decision, rather than focusing on their feelings about the *WSJAPP*. I instructed them to provide reasons and evidence that could be subjected to public review, verification, and opportunities for rebuttal by the decision-makers.¹

“Now that’s what a business school should look like.”

I also told the students a history of events not publicly available: Soon after our former dean observed the *WSJ* kiosks at another school, he assigned a committee with instructions to contact representatives of the *WSJ*. Emails from the chairman of the committee recounted that the committee members compared the Partnership Program at \$19 per semester to alternatives that were “quite a bit more expensive.” No details

were given about the alternatives. For example, the committee chairman did not mention the Journal-in-Education Program, a *voluntary* subscription which would have cost \$29.95 per semester. The chairman also did not address the option that students could read the *WSJ* at the library, which was less than a block from the College. Few students missed the fact that the committee chairman highlighted that the WSJAPP provided the faculty with free annual subscriptions, if the College *required* all business majors to buy the *WSJ*. Students also noticed that there was no student representative on the committee.

Since the committee's focus on unit cost seemed to give only a partial picture, much like a vendor stating a monthly payment for consumer debt without revealing total payback, I provided copies of invoices reporting total student costs of approximately \$58,000 per year. Additionally, a list of College faculty and a copy of my annual subscription invoice allowed students to calculate total annual faculty cost savings of approximately \$14,000.

In an effort to develop as many perspectives as possible, we invited the current and former deans and committee members to our classes to discuss their decision. A list of questions was included in the invitation. Quite honestly, I expected the deans to jump at the chance to use the

invitation as an educational opportunity, including advocating the merits of reading the *WSJ*, regardless of whether it was formally used in classes. However, there was absolutely no response.

The truth is most of my students, in spite of their irritation, still trusted the deans and faculty. They just wanted an opportunity to discuss the rising costs of higher education and the *WSJAPP* provided a context. They were optimistic when we sent the first invitation to attend any class at the deans' and committee's convenience. A month passed, hope had waned, but we extended a second invitation. A few more weeks passed and it became evident that silence was the administrative solution. Students began to wonder aloud, "What are they hiding?"

Later, I learned that the public silence was at odds with private administrative decisions. As I discovered a few semesters later, the dean had sent an email to the committee stating he intended to ignore the invitation and questions. The committee followed his lead.

When I read the students' case reports, I discovered that they acknowledged the benefits of reading the *WSJ*. However, they concluded based on evidence and documentation that "[g]etting free *WSJs* was in the deans' and faculty's interests because it saved them money." They viewed \$14,000 per year in *WSJs* as a kickback to the dean and faculty for

requiring all students to pay \$58,000 for their *WSJs*. It followed, they reasoned, that the deans and committee had a conflict of interest when they made the decision to *require* all business students to buy the *WSJ*. And, they especially resented that no disclosure of the deal had been made to them and no Q&A was forthcoming from the dean and committee.

Students believed that the deans and committee should revisit their decision or at least pay for their own *WSJs*. It seemed obvious to them that \$19 per semester was not too much to pay for integrity, although it would not, in their opinion, resolve the conflict of interest. Moreover, because the library had multiple copies, they believed that \$58,000 per year could be better spent. Furthermore, many thought that an apology would be appropriate for the failure to answer questions. The deans' and committee's refusal to discuss the issue with students created a perception of a "cover up." A common refrain was, "This is a University—where better to ask and get answers to questions?"

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1. I required my students to read an excerpt from Lynch (2004) which included, "[w]e think it is good to have evidence for our beliefs *because* we think that beliefs that are based on evidence are more likely to be true. We criticize people who engage in wishful thinking *because* wishful thinking leads to believing falsehoods." Lynch, M. P. *True to Life, Why Truth Matters*. 2004. Cambridge, MA: The MIT Press.
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