## CoB News, 20 June 2008

## "The Wheels on the Bus Go Round and Round"

With what USMNEWS.NET readers learn (three times) each weekday about life in the CoB, it's no wonder that sources are able to report that observers from outside of USM often wonder about the acumen and/or ethics of many CoB faculty. Take, for example, accounting instructor Patty Munn's recent deposition testimony in a U.S. District Court case. All legal counsel was asking Munn to do was to recount her own educational background (Q=legal counsel's question; A=Munn's response):

- Q. Okay. Ms. Munn, where were you born?
- Greenville, Mississippi.
- Q. And were you raised in Greenville?
- A. I was.
- Q. And did you receive your high school diploma in Greenville?
- A. I did.
- Q. And where did you get your secondary -- not secondary, your college education?
- A. First degree was at Mississippi College. It was a degree in English and Spanish. Second degree, USM in accounting.
- Q. And when did you get your English and Spanish degree from Mississippi College?
- A. Sixty-seven.
- Q. And when did you get your accounting degree from USM?
- A. Eighty-five.
- Q. And that was a master's degree?
- A. The master's degree was in '86, undergraduate degree was in '85.
- Q. Between '67 and '85 had you worked anywhere?
- A. I taught. I taught high school English and Spanish. I taught English at the English Language Institute here at the University of Southern Mississippi.
- Q. And you did that between '67 and I guess '86?
- A. Between '67 and '81. In '81, I spent a year in Europe with my husband in France, did a lot of research about how to take advantage of that year abroad tax-wise, got interested in taxes and accounting. Came back, went back to school.

Q. So that sparked your interest in accounting? A. It did. Q. Okay. And so when you came back from Europe in '81, I guess in '82, did you go back to work at the University? A. Seems like I taught at the English Language Institute for a semester and then or maybe a year. And then quit entirely and spent three years getting the undergraduate and the master's degree in accounting. Q. Did you have to I assume you had to do a whole curriculum over again in order to get your --A. I had to do two years. I had to do the core curriculum in business and the accounting degrees. So it was basically two years of undergraduate. Q. So if you will explain that to me. So then Southern [Miss] let you transfer certain hours from Mississippi College to satisfy your other requirements? A. You know, I didn't actually I could have yeah. They allowed me to do that. There were a few courses that I would have had to take, different history course, different sociology courses and in the end I decided that since I was going to get the master's [in accounting] it didn't really matter if I had an actual [undergraduate accounting] degree from USM. So what I did was complete the business core, the accounting major, which was two years worth. But in the end I decided not to take those other non-business classes that were different and from Mississippi College and not actually get that [undergraduate accounting] degree [from USM]. Q. So you really did not obtain an undergraduate degree in accounting? A. Not, no. Q. Not from anywhere? A. Right. Q. But you did get a Master's from Southern [Miss] in accounting in '86? A. I did. Q. Have you ever been employed outside the academic field in accounting? A. I've done some work for people, but nothing major. Q. So give us the benefit of your professional employment or your academic employment in the field of accounting? A. My academic employment?

A. At USM. Well, I taught a year at Jones Junior College while I was getting my master's degree here and then since

Q. Uh-huh (indicating yes).

Q. And what did you teach at Jones Junior College?

The basic first two accounting classes.

Q. And you did that for two semesters?

A. Right, three including the summer.

then I've been at USM.

- Q. And you know what year that was?
- A. I think it was '84-'85, first year at USM, '85-'86.
- Q. And when did what did you do your first year at USM?
- Taught the basic accounting classes.
- Q. We're talking about 101, 102?
- A. Well, they have different numbers here but basically yes.
- Q. And what else have you taught since '84-'85?
- A. I've taught intermediate accounting on occasion. That's normally reserved for people who have a Ph.D., but in the summer I taught it. I do the internship class, I do Beta Alpha Psi honorary society. I'm the department liaison between recruiters and students wanting jobs.
- Q. Looking at your Sedona vita and it shows that you have a MA from University of South Carolina in Spanish Education?
- A. That's correct. That's where I had my first academic life. This is my second one.

Although the testimony above generally speaks for itself, it's always interesting when USMNEWS.NET's Duane Cobb gives us his take on things.

## Commentary from Duane Cobb

Legal counsel asked Munn: ". . . where did you get your college education?" In answering that, Munn revealed she had a bachelor's degree from Mississippi College and bachelor's and master's degrees from USM. A few questions and answers later we find out that the bachelor's degree from USM was complete fiction. Lawyers are trained to ferret out these bread-and-butter sorts of things, which is what legal counsel did in this case. However, many lines later *legal counsel tells Munn* that she has a master's degree from the University of South Carolina, which Munn then admits to earning in her "first . . . life." Clearly, this legal counsel took a course, or courses, in breaking down the testimony of witnesses who believe in reincarnation. Now that's special.

## Munn was PQ?

Sources tell USMNEWS.NET reporters that accounting instructor, Patty Munn, was listed as "Professionally Qualified" in the CoB's 2007-08 AACSB documents. Here's how Munn describes her professional accounting experience under oath in a U.S. District Court proceeding (Q=legal counsel's question; A=Munn's response):

- Q. Have you ever been employed outside the academic field in accounting?
- A. I've done some work for people, but nothing major.

If sources are correct, for AACSB to be a viable and effective entity in the future it may need to request that an institution's accreditation reports be submitted as signed affidavits, and that AACSB visitation teams bring with them officers of the court.