

CoB Profit/Loss Sheet

The data and analysis below come from the information contained in the well-known USM Net Contribution Spreadsheet (available at USMPRIDE). Consider the table below, which presents the 20 *Least Profitable* CoB Faculty:

Table 1
The 20 Least Profitable CoB Faculty

Rank	Name	Unit	Net Contribution
1	Doty, Harold	MGT	-\$186,429.93
2	Babin, Barry*	MKT	-\$ 95,481.91
3	Lindley, James	FIN	-\$ 85,924.66
4	Lai, Fujun*	MIS	-\$ 84,296.45
5	Daniel, Francis	MGT	-\$ 74,237.19
6	Becker, Cherylynn	TM	-\$ 70,268.65
7	Clark, John*	FIN	-\$ 70,055.50
8	Niroomand, Farhang*	ECO	-\$ 68,669.87
9	Hsieh, Chang-Tseh*	MIS	-\$ 62,940.54
10	Anderson, Mary	ACC	-\$ 56,811.30
11	Malik, Farooq*	ECO	-\$ 56,769.05
12	Chen, Kuo Lane	MIS	-\$ 54,312.03
13	Williams, Alvin*	MKT	-\$ 54,283.85
14	Osmonbekov, Talai	MKT	-\$ 52,804.83
15	Jordan, Charles*	ACC	-\$ 43,023.08
16	Carr, Jon*	MGT	-\$ 40,438.69
17	Yang, Jie	MGT	-\$ 39,966.77
18	Magruder, James	MIS	-\$ 38,039.71
19	Carter, George*	ECO	-\$ 35,538.71
20	Gunther, William	ECO	-\$ 34,016.46

* = received one of the Top 20 merit raises in 2006.

The information in Table 1 above is very interesting. For example, one half of the Top 20 merit raise recipients in 2006 were also in the bottom twenty of all CoB faculty in terms of net contribution. **Second, the net contributions of John Clark and William Gunther, -\$ 70,055.50 and -\$ 34,016.46 respectively, show just how costly "Centers" can be for a Tier IV university such as USM. Given the fact that neither the Center for Financial Services nor the Bureau of Business Research does much of anything, these financial statistics are troubling.** **Third, not only does the Net Contribution Spreadsheet point out that Jon Carr is not contributing grant income, he also appears as the 16th biggest drain on the CoB among all of its faculty. Thus, the spreadsheet**

confirms tips that readers of USMPRIDE have provided, pointing out that Carr's grant work involvement is often overstated. Fourth, though Doty will probably make attempts to dismiss the validity of the Net Contribution Spreadsheet now that it has become public and his "crew" doesn't appear in a very positive light, it is likely that he had a document like this in mind when he threatened the MIS faculty's very existence several months ago.

Now let's consider the next table below, which presents the 20 Most Profitable CoB faculty:

Table 2
The 20 Most Profitable CoB Faculty

Rank	Name	Unit	Net Contribution
1	Sevier, Amy	MGT	\$330,539.84
2	King, Ernest	FIN	\$207,186.78
3	Fennell, Wanda	MGT	\$163,152.81
4	Sawyer, Charles*	ECO	\$157,492.29
5	Loyd, Dolly	MKT	\$155,739.25
6	Lewis, Stanley	MIS	\$152,954.57
7	Salter, Sean	FIN	\$146,637.12
8	Lopez, Tara	MKT	\$135,639.39
9	Munn, Patricia	ACC	\$123,066.99
10	Gregory, Brian	MGT	\$ 76,067.20
11	Mixon, Franklin*	ECO	\$ 45,712.44
12	DePree, Marc	ACC	\$ 36,287.46
13	LaFleur, Beth	MKT	\$ 34,795.72
14	Green, Trellis	ECO	\$ 33,457.55
15	Henthorne, Tony	MKT	\$ 33,093.45
16	Smith, Robert	ACC	\$ 17,600.45
17	Burress, Brigitte	FM	\$ 11,385.70
18	Albin, Marvin	ACC	\$ 8,358.14
19	Vest, Michael*	MGT	\$ 3,564.97
20	Duhon, David	MGT	\$ 450.40

* = received one of the Top 20 merit raises in 2006.

The information in Table 2 above is also very interesting. For example, only three of the 20 Most Profitable Faculty in the CoB were among the Top 20 merit raise recipients in 2006. Second, one would think that the merit raise system applied to instructors would weigh this type of analysis heavily. However, the two lowest ranked instructors above (Loyd and Munn) get the two highest

raises out of the merit raise process, yet in reverse order (Munn, then Loyd). Actually, the merit raises for instructors are ***negatively*** correlated with the Net Contribution Spreadsheet data above. Third, a \$70,000 grant (approx.) is needed to get Beth LaFleur “in the black.” Finally, even this piece of information hardly screams out for special treatment within the promotion process.