We continue a series recounting what a number of readers have characterized as misconduct and stupidity of past and current University of Southern Mississippi faculty and administrators. The facts underlying these conclusions have been fully documented. When one reader suggested this series, he opined "before someone comes to Southern Miss as a student or puts a career on the line as faculty member, "Ethics, Power and Academic Corruption" should be required reading." The seventeenth installment follows. (See, the <u>first</u>, <u>second</u>, <u>third</u>, <u>fourth</u>, <u>fifth</u>, <u>sixth</u>, <u>seventh</u>, <u>eighth</u>, <u>ninth</u>, <u>tenth</u>, <u>eleventh</u>, <u>twelfth</u>, <u>thirteenth</u>, fourteenth, fifteenth and sixteenth installments here.)

A Favorable Environment—Universities

Where better should diversity thrive? Universities, of course. And, like many colleges and universities, University of Southern Mississippi promises diversity of thought as well as diversity of race, religion, gender, and sexual orientation. USM represents in its Faculty Handbook that it "cherishes the free exchange of ideas, diversity of thought, joint decision making, and individuals' assumption of responsibility." But how does USM measure up to its verbal commitment? Does it promise *and* practice diversity of thought?

It seems intuitive that there is a relation between tolerance of ideas and tolerance of gender and race. Does tolerance of ideas, reason, and attention to evidence signal tolerance in general? Does diversity of ideas precede tolerance for diversity of gender, sexual orientation, and race? Or does diversity of gender, sexual orientation, and race precede tolerance of diversity of ideas? The answer, however, is less important than whether an institution and its members abide by their public representations of tolerance of race, gender, sexual orientation, and expression of ideas and thought.

Race and gender are relatively easy to identify. Ideas, on the other hand, do not have physical attributes and a reliable observation of tolerance may be subtle, especially in an academic institution with its relatively sophisticated professorate. That poses a problem for identifying and reliably observing tolerance of ideas and potentially represents a weakness of survey and experimental investigations of diversity. Political correctness confounds the reliability of such data. In other words, how do we know intolerance of ideas is a motivating force of behavior? Is intolerance hidden? The questions are straightforward to ask, though difficult to determine or prove.

Meticulous observations and verifiable evidence reveal whether a university's or other institution's promises of tolerance of ideas is supported by its behavior. This report offers detailed insider information in which institutional promises are compared to institutional practices, specifically with regard to the promises and practices of diversity of ideas at an accredited university. The accreditor is the Association to Advance Collegiate Schools of Business, though other accreditors are implicated in the same behavior. The university is University of Southern Mississippi, though other universities are implicated in the same behavior.

AACSB claims to advance diversity at its member institutions like USM and its College of Business (CoB) and School of Accountancy (SoA). Universities, like USM,

and an accreditor, like AACSB, together verbally reinforce each other's promises and could, if they choose to do so, support each other's practices to conform their behavior to their promises.

The Test: "Skin in the Game"

What do a university administrators and faculty do when they have "skin in the game" and are asked to consider ideas with which they disagree? "Skin in the game" includes discovery of misconduct and financial and reputational motives to conceal it. What does the AACSB do when asked to consider a question of diversity of ideas at an accredited business college? What are the consequences? What is the race and gender of the participants? Does diversity of race or gender result in tolerance of diversity of thought? If USM and AACSB fail to abide by their promises of diversity of thought, what should society expect from other organizations whose tolerance is not as explicitly promulgated as at universities—auditing firms and employee accountants, for example? Accountants are mentioned in this case because they often know the transactions and events that support financial reports offered to the investing public. Think security of your retirement account…