

# Skip Knows ‘CoB Code’

Another Look at the SoA Director Hughes’s Description of Michael Dugan

The CoB’s newly hired *Horne LLP Distinguished Accounting Professor*, Michael Dugan from the University of Alabama, received lavish praise from CoB dean Lance Nail and School of Accountancy director Skip Hughes, all via Van Arnold’s 11-May-2010 press release entitled “Dugan to Join School of Accountancy Faculty in Fall.” This praise was the subject of USMNEWS.net’s recent *31<sup>st</sup> & Pearl* editorial entitled [Consummate Caregivers](#). There is, however, a phrase uttered by Hughes (about Dugan) from Arnold’s presser that was not examined in that prior report, and is the subject of this column. That quote from Hughes is –

“Mike is a ‘team player’ and he is a terrific addition to USM’s accounting team.”

In some sense, academic units are like teams in that it is beneficial when unit members exhibit the flexibility that is required to make a semester teaching schedule effective. However, academicians are used to be referred to as “independent contractors,” and for good reasons. They generally conduct their teaching alone, and academic research doesn’t *require* co-authorship; even when co-authorship may be beneficial, it is often conducted with distant colleagues at other institutions. That said, Hughes was not likely using the term “team player” in the traditional sense. No, it is more likely that “team player” is Hughes’ form of so-called “CoB [code](#)” for the idea that Dugan can be expected to come aboard the CoB as a “company man,” much in the way former EFIB chair and CoB economist [George Carter](#) was for decades, and much the same way that Hughes currently is for the CoB. Thus, it is not surprising that USMNEWS.net readers can find a Duane Cobb [column](#) that equates Hughes with Carter. What can we expect from Dugan? Probably much of the same that the organization got from Carter, and is now getting from Hughes. That is someone who will not question authority, who will repeat the company line, and who will assist in whatever scheming is necessary to prevent those who question authority and those who do not simply repeat the company line from doing just these things. Since the 2003 arrival of now-former CoB dean Harold Doty, it seems as though these types are “a dime a dozen” around Joseph Greene Hall.