A 31st & Pearl Special Series

The Posey Standard

A Look at How the CoB is Governed by Exceptions, not Rules

If you visit CoB accounting professor Roderick Posey's bio on the USM webpage you'll read that Posey has "published more than 100 articles in several publications related many accounting issues." If you try to find them via an Internet search, you'll get hung up somewhere around two or three. All 101 or so of them can't be found. Believe me . . . it has been tried. Many have attempted it, and failed.

Posey's bio also states the he is a past winner of the Elijah Watts Sells Award with High Distinction, "signifying he received one of the top scores in the nation on the CPA exam." His Mississippi Gold Medal signifies that his CPA score bested all others in Mississippi. All of this signifies that Posey has the ability to achieve success in academia -- as a real 100-publication c.v. would indicate -- he just lacks the "want to" required to be that success. And after several decades in the business, there is little chance that the "want to" will ever show up for work in USM's business school.

What is it that Posey "wants to" do? Well, he's a church minister on the side. By all appearances this is something he wants to do. Reports are that in the past Posey has used USM equipment and supplies, and USM personnel to provide services to his congregation. That doesn't fly, or at least it isn't supposed to. Posey also wants to spend time cross-country biking. Word is that he holds some kind of CoB faculty record for distance in a day along Mississippi's Longleaf Trace.

These activities are perfectly fine as *extracurricular* activities for a faculty member. The problem in Posey's case, however, is that they come before, if not instead of, his duties to USM and the taxpayers of Mississippi -- duties for which Posey is being paid *between four and five times* the Mississippi per-capita income level. All of this signifies a standard that ought to be unacceptable to the higher-ups at USM.

³¹st & Pearl is a series housed at usmnews.net that features commentary on aspects of life in the CoB from a variety of columnists.