

Gypping MBA Students Hey, Who Cares?

The Chronicle of Higher Education published an opinion piece on April 19, 2012 by Milton Greenberg entitled "[Accreditation and Faculty](#)."

Mr. Greenberg admonished readers that "more faculty members should participate in the routines and procedures of accreditation practices. Accrediting bodies make it clear that faculty participation is expected and valuable in the self-studies that institutions do, though it is fair to say that on many campuses the self-study is done mostly by the administration and the institutional-research office."

"Accrediting bodies make it clear that faculty participation is expected and valuable"? My experiences with participation in "accreditation routines and procedures" includes and is exemplified below. It was not my first effort to improve our MBA program and was not the last effort to work with accreditors. In this case, as was my habit, informal procedures were undertaken internally in the School of Accounting (previously called School of Accountancy and Information Systems), College of Business, and University of Southern Mississippi before making a formal request to discuss the issues outside with accreditors. USM administrators' and accreditors' response was to take action to fire me. Consider the following example taken from a summary communication with the Association to Advance Collegiate Schools of Business (AACSB).

"The purpose of this memorandum is to state a complaint concerning the University of Southern Mississippi College of Business (CoB) and its School of Accountancy and Information Systems (SAIS) [at the University of Southern Mississippi]. As required by the AACSB, this complaint "(1) identif[ies] the specific accreditation standard(s) relevant to the complaint, (2) provide[s] documentation that supports the complaint, and (3) identif[ies] the relationship of the complainant to the member school." (AACSB International, Accreditation Complaint Procedures, <http://www.aacsb.edu/accredita...>

Logically, it seems appropriate first to "provide documentation that supports the complaint." Id. I am an accounting professor at SAIS. On or about October 27, 2005, I was provided the following email by the then-Director of SAIS [Rod Posey]:

Marc,

MBA 511 is the equivalent of undergraduate Principles of Accounting. I hope you are teaching this semester MBA 511 at that level and therefore have already developed the course. Other teachers completing the MBA syllabus were able to cut and paste from their current syllabus into the one provided by the dean. My understanding was that it took them less than 30 minutes to copy everything into the proper sections. Since you have a syllabus already prepared for this semester, go ahead and do the copying

into the Dean's syllabus.

As indicated in the above email, at CoB a master's level course [MBA 511] in SAIS at CoB is taught at the level of undergraduate Principles of Accounting course [Accounting 200]. Teaching a master's level course at the same level as an undergraduate principles class is not just inconsistent with the requirements of AACSB. It is fundamentally dishonest given the SAIS, CoB, USM representations to students in catalogues, rules, and regulations.

Specific accreditation standards relevant to the complaint include (The following quotes are from Eligibility Procedures and Accreditation Standards for Business Accreditation, Revised: January 01, 2006, AACSB International):

“18: Master's level degree in general management (e.g., MBA) programs: Knowledge and skills . . . Learning at the master's level is developed in a more integrative, interdisciplinary fashion than undergraduate education . . . [T]he school specifies learning goals and demonstrates master's level achievement of learning goals for key management-specific knowledge and skills in each master's level general management program.”

“Faculty members and administrators share responsibility for ensuring instructional quality through continuous improvement and innovation . . .”

“Master's level degree programs educate students at a professional level . . . Assurance of Learning Standards evaluate how well the school accomplishes the educational aims at the core of its activities. The learning process is separate from the demonstration that students achieve learning goals. Do students achieve learning appropriate to the programs in which they participate? Do they have the knowledge and skills appropriate to their earned degrees?”

“Once faculty members have decided which components of the curriculum will contain certain learning goals, they must establish monitoring mechanisms to ensure that the proper learning experiences occur. Course syllabi, examinations, and projects should be regularly reviewed to see that learning experiences are included to prepare students to accomplish the intended learning goals. While this monitoring activity does not require elaborate processes, it must be regular, systematic, and sustained. Beyond choosing and developing the list of learning goals, faculty members must operationalize the learning goals by specifying or developing the measurements that assess learning achievement on the learning goals. Obviously, operationalization of the learning goals is the ultimate step in the definition process. No matter how carefully the goals have been determined, making them operational through actual measurements is the definition.”

Significantly, CoB's published documents indicate an understanding that teaching masters level courses at an undergraduate principles level is not appropriate: The principles course and the masters course are differentiated in writing as follows:

“ACCOUNTING . . . 200. Introduction to Financial Accounting. 3 hrs. The interpretation and use of financial accounting information.” ([Undergraduate Bulletin 2006-2007, p 381](#))

The following quotes are from the USM Graduate Bulletin 2006-2007 and MBA/MPA Student Handbook.

“Master of Business Administration (MBA) . . . 511. Accounting for Decision Making. 3 hrs. Prerequisite: Computer literacy. A conceptual study of financial and managerial accounting principles designed to enable decision makers to properly use accounting information in making decisions.” ([p. 290](#))

“[T]he university’s graduate programs have developed logically on the growing points of strong undergraduate schools and departments to meet the needs for professional competence beyond the academic measure of the baccalaureate degree.” (Graduate Bulletin 2006-2007.)

“Masters degrees provide broad-based advanced knowledge, training, and an understanding of research, and/or creative or problem-solving activities in a discipline that will enable the recipients to contribute to their disciplines and professions.” (pp. 13 and 24)

“. . . [P]rograms in the College of Business require that applicants take the Graduate Management Admission Test (GMAT) . . . Admission decisions result from evaluation of quantitative and qualitative information . . . In addition to test scores, applicants must . . . provide letters of recommendation from persons qualified to assess the applicant’s readiness for graduate study.” (p. 15)

“Graduate students enrolled in undergraduate courses must complete the “Out of Career” permission form available in the Graduate Studies Office and receive permission from their department chair and the University director of Graduate Studies. Graduate students taking undergraduate courses should be aware that such courses are considered “out of career” and might not count toward eligibility for financial assistance or the calculation of full-time status. Although graduate students taking undergraduate courses will receive a grade for the coursework, they will not receive quality points; the absence of quality points may negatively impact the ability of the student to count the course(s) for credit when seeking licensure or certification. It is the responsibility of the student to determine how the course will affect his/her status and future plans. Students should contact the Graduate Studies Office if they have questions. Students may not earn an undergraduate degree while earning a graduate degree.” (p. 20)

“Courses open to graduate students for graduate credit are those numbered 500 or above. All graduate course work, including 500-level courses, shall have a research component that is included in the final grade.” (p. 33)

In conclusion, then-Director Posey's declaration that "MBA 511 is the equivalent of undergraduate Principles of Accounting [ACC 200]" is stated as a long-term matter-of-fact reality at SAIS. Furthermore, when Director Posey says, "I hope you are teaching this semester MBA 511 at that level and therefore have already developed the course," he means to enforce this tradition when it is taught. This equivalence of a graduate course, MBA 511, and an undergraduate course, ACC 200, is at odds with representations made to students in the MBA/MPA Student Handbook and the USM Graduate Bulletin, and with the standards promulgated by the AACSB."

Mr. Greenberg concludes "Accreditation is essential to sustain the quality and integrity of American higher education. And that voluntary system is under threat [from government intervention]. Should not the most vital element of our enterprise—the faculty—be made an integral part of the drive to defend it?"

Quality and integrity of accreditation? Faculty and administrators at the School of Accountancy were well aware of the MBA511/ACC200 fraud as well as much worse failures of integrity. For additional examples of complete failures of integrity and quality of accreditation, see my research at the Social Science Research Network: "Is Accreditation a Reliable Authority on Academic Quality?" and "University and AACSB Diversity."

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