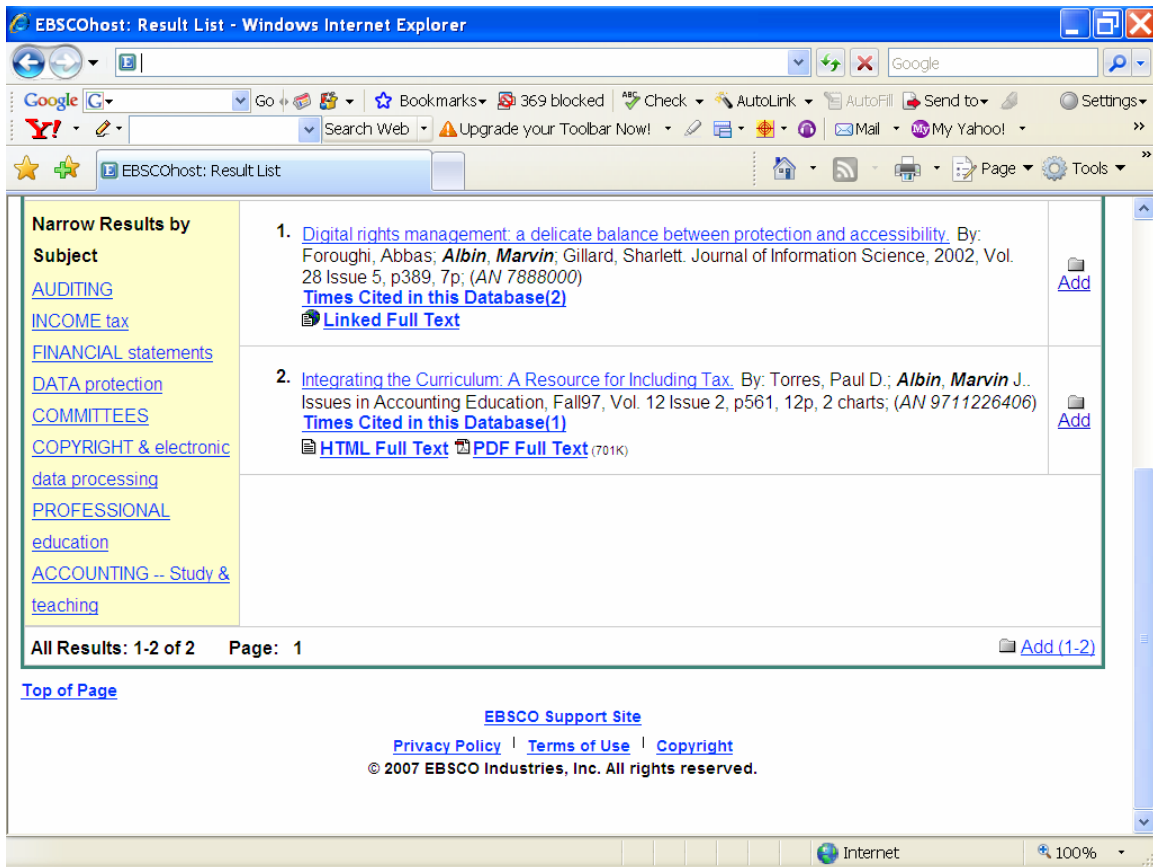


May 10, 2007

usmnews.net Reporter **DEVELOPING STORY**

HATTIESBURG – Almost a decade after the Marvin Albin “double counting” scandal that rocked the then-CBA – a scandal that dogged both the William G. Gunther administration (from 1998-2003) as well as much of D. Harold Doty’s tenure as CoB Dean – Albin is once again in the forefront of events in USM’s College of Business. The original scandal from the 1990s centered around the “double crediting” of Marvin Albin’s 1997 article with Paul Torres (former professor of accounting at USM) entitled “Integrating the Curriculum: A Resource for Including Tax,” which was published in *Issues in Accounting Education*. The citation for that article, taken from **Business Source Complete**, is inserted below:



The “double credit” that Albin received for this article resulted in substantial raises back in the late 1990s. Fortunately, www.usmnews.net staffers have uploaded all raise year data from the CoB (taken from various USM Budget Books), dating back to 1991. These are available in the “Archives” section of www.usmnews.net, which can be found using <http://www.usmnews.net/Money.html>. For the foundation of this developing story, the 1997, 1998, and 1999 raise data are used below. Starting with the 1997 raise table, part of which is shown below, Albin received a raise of \$1,756, placing him 47th out of 71

faculty in the then-CBA. Sources indicate that this bottom-half/35th percentile-type of position is what would be expected for Albin under the usual circumstances.

1997 Merit Raises, USM College of Business*

Rank	Name	1997 Merit Raise	Ending Salary
1	Posey, Guy	\$7,992	\$ 64,008
47	Albin, Marvin	\$1,756	\$ 64,323
70	Ponder, Charles	\$ 636	\$ 44,424
71	Black, Ty	\$ 0	\$106,464

* Raise/salary figures above are taken from the USM Budget books (USM Libraries) for various years. Raise figures do not include promotion/administration increments.

¹ Farhang Niroomand's salary rose from \$65,412 to \$72,747 with his merit raise plus his appointment as Acting Chair. The merit raise above assumes an administrative supplement of \$5,000.

² George Carter's salary fell from \$83,184 to \$79,416, partly as a result of his move from Chair back to faculty status. The merit raise above assumes that he gave up an administrative supplement of \$10,000.

³ Billie Allen's salary fell from \$83,052 to \$74,754, partly as a result of her move from Chair back to faculty status. The merit raise above assumes that she gave up an administrative supplement of \$10,000.

Then, with the 1998 merit raises in the CBA, Albin rocketed to 4th out of 68, with a raise of \$4,473 (see below), due in large part to his publication with Torres in *Issues in Accounting Education*.¹

1998 Merit Raises, USM College of Business*

Rank	Name	1998 Merit Raise	Ending Salary
1	Niroomand, Farhang	\$8,415	\$ 81,162
2	Henderson, Jim	\$8,001	\$103,005
3	Crockett, Jim	\$5,004	\$111,588
4	Albin, Marvin	\$4,473	\$ 68,796
5	Williams, Alvin	\$4,308	\$ 96,204
6	Lewis, Stan	\$4,284	\$ 95,628
68	Jackson, Robert	\$ 819	\$ 15,678

* Raise figures above are taken from USM Budget Books (USM Libraries) for various years. Raise figures do not include promotion/administrative increments.

Albin's raise run continued into 1999, when he received the 29th (out of 67) biggest raise in the CBA, at \$5,346 (see below). At about that time it was discovered (by usmnews.net editor Marc DePree) that Albin's article with Torres in the *IAE* had been counted twice.²

¹ It is probably helpful for young CoB faculty now to see how rewards are often distributed in the CoB. Look at the names at the top of the list. Are these the individuals you think of when it comes to research productivity, solid teaching, and service?

1999 Merit Raises, USM College of Business*

Rank	Name	1999 Merit Raise	Ending Salary
1	Corey, Sharon	\$9,783	\$ 41,787
2	Niroomand, Farhang	\$9,006 ¹	\$108,420
3	Williams, Alvin	\$8,496	\$104,700
29	Albin, Marvin	\$5,346	\$ 74,142
67	Schrink, Barbara	\$1,440	\$ 16,020

* Raise/salary figures above are taken from the USM Budget books (USM Libraries) for various years. Raise figures do not include promotion/administration increments. Not included in the list above is Charles Ponder. His salary rose from \$37,692 to \$46,251, based on what appeared to be partly due to a change in his employment status.

¹Niroomand's salary rose from \$81,315 to \$108,420 with his merit raise plus his appointment as Associate Dean of the College. Based on Budget Book information, approximately \$18,250 of the increase appears to have resulted from the new appointment.

²Iskandar Hamwi's salary rose from \$90,711 to \$112,698 as a result of his appointment to Chair of the Department of Economics, Finance and International Business. The merit raise above assumes an administrative supplement of \$15,000.

³Bill Smith was appointed Assistant Dean for Corporate Relations. As a result, his salary rose from \$61,875 to \$81,236. The merit raise above assumes an administrative supplement of \$15,000.

Now, fast forward to the spring of 2007: Through a Mississippi Open Records request, usmnews.net has obtained copies of all Sedona records for CoB faculty. Below, our reporters have inserted the "Refereed Articles" section of Albin's Sedona vita (dated 06-Feb-07):

Marvin J Albin

Associate Professor

College of Business

Associate Professor - School of Accountancy & Information Systems

Date of Hire: 1987

1944 Rue Lafontaine , Navarre, FL 32566

M.Albin@usm.edu

INTELLECTUAL CONTRIBUTIONS:

Refereed Articles

Albin, M. J. & Torres, P. D. (in press). Integrating the Curriculum: A Resource for Including Tax,¹ *Accounting Education: A Journal of Theory, Practice and Research*.

Albin, M. J. & Keasler, H. L. (1995). Managing Fees via Pre-Audit Preparation. *The Small Business Controller*, 8 (1), 38-41.

² At this time (late 1990s) the CBA did not have the 3-year window as the CoB now does. Back then only activity produced in a single year applied to raises for that year.

Note 2 things about this section of Albin's Sedona record. First, except for an "(in press)" article, Albin's most recent refereed publication is 1995. Second, and more importantly, the "(in press)" article listed above by Albin **is the same article that he published with Torres in 1997**, only now the journal outlet has been changed from *Issues in Accounting Education* to *Accounting Education: A Journal of Theory, Practice and Research*. This means that Albin is able to **once again use this article** towards an **AQ status for the 2008 AACSB maintenance process** *as well as* for his 2006 faculty evaluation, which will apply **toward the 2007 5% merit raise pool**. Not only that, the spring 2006 copies of the CoB's Sedona vitae show that **Albin included this very same entry (above) back then**, only then he listed it as "(2005)" instead of "(in press)". That means that Albin was **also able to use this article to apply for money in the spring 2006 5% merit raise pool**.

The "Albin Scandal" *just became* **100 times (or more) worse than what it was** during the Gunther administration. Stay tuned for more of this story as it develops.