

The Albinator

This is the story of USM's former School of Professional Accountancy Director James Crockett's late 1990s depiction of Marvin Albin as a rising star in accounting. The story begins on April 6, 1998, with Crockett's letter to then-Interim CBA Dean, Roderick Posey, requesting an equity pay adjustment for Albin. The top portion of Crockett's letter to Posey is inserted below:

April 6, 1998

To: Dr. Rod Posey
Interim Dean
College of Business Administration

From: Jim Crockett
Director School of Professional Accountancy

Subject: Equity Pay Adjustment for Dr. Marvin Albin

I request an equity pay adjustment for Dr. Albin. His AY 1997-98 pay is \$6,357 below the average of the other SPA faculty who hold the rank of Associate Professor. In my judgement, his is a unique case in which the CBA's excellent rewards structure has not functioned well. Dr. Albin brings a great attitude and unique set of skills to the SPA. Having held a variety of professional accounting positions before returning to academia, he has more practical professional experience than anyone else on the faculty. He has always been willing to take on any course that the Director has asked him to teach. He has taught at least nine different courses, including three different graduate courses. This is far more than anyone else on the faculty. There is no doubt in my mind that this delayed his promotion to Associate Professor as the many preparations took time away from his research and affected his teaching evaluations. He now has an excellent research record that is comparable in quality to the associate professors with higher salaries. I noted in his 1997 Annual Evaluation: "Dr. Albin is making a name for himself in accounting education-related journals. With this publication he has now published in *Issues in Accounting Education*, *Journal of Accounting Education*, *Accounting Educators Journal*, and the *Journal of Education for Business*." The article that he and Dr. Torres coauthored published by *Issues in Accounting Education* in 1997 is simply one of the best ever produced by SPA faculty. Unfortunately for Dr. Albin, his publications have often been in years with small or no raises. Dr. Albin's many and unique contributions to the SPA's mission should be recognized by adjusting his salary to at least the average of all other Associate Professors of Accountancy. It should be noted that during his 1997 tenure as Acting Director, Dr. Paul Torres noted quickly the inequity in Dr. Albin's pay as compared to his peers.

Let's consider a line-by-line analysis of the portion of Crockett's letter above, starting with the second sentence: "[Albin's] AY 1997-98 pay is \$6,357 below the average of the other SPA faculty who hold the rank of Associate Professor." CoB (CBA) administrators have never understood the dynamics of salary adjustments. If we assume that the CoB's merit-based reward system works properly, then high-performing faculty will attain bigger raises, and consequently higher salaries, than under-performing faculty. And, even in light of such a disparity, a meritorious case might still be made to give the *high-performing* faculty, who would have *higher salaries*, a salary adjustment that would *increase the salary gap* between the high-performing and under-performing faculty. CoB administrators, on the other hand, would likely address this situation in the opposite way. They would, under the guise of a "market adjustment" or "equity adjustment," request that the *under-performing, lower-salaried faculty* be given a raise. In doing so, the results of the CoB's merit-based rewards system are completely undone. This is, according to sources, the kind of thing that has been occurring with regularity in USM's business school in recent years, and it is the kind of thing that has been the catalyst for

CoB faculty losses like those of Barry Babin (MKT), Melody Lo (ECO), Franklin Mixon (ECO), Talai Osmonbekov (MKT), and others. **With his request for an "equity adjustment" for Albin, Crockett was undoing what the Ty Black administration of the CBA, arguably the most merit-friendly administration the business college has ever known, had achieved.** As a result, the CoB of today is stuck with the Marvin Albins of the academic world, instead of the Talai Osmonbekovs.

Sentence 3: "In my judgement, [Albin's] is a unique case in which the CBA's excellent rewards structure has not functioned well." By this Crockett means that Albin's best years occurred when there was little-to-no reward monies, as he (Crockett) explains near the bottom of the insert. Who, either in the CBA of the past or in the CoB of today, has this *not* happened to? If one remains in academia for any length of time, this will happen once, twice, three times or more. It's a part of life in academia. Management professor Stephen Bushardt has even written "academic" papers on the phenomenon (see www.timbersnursery.com). As for the phrase "unique case," when you see it used by a CoB administrator, you can bet something is up. Sources state that former CoB Dean Harold Doty used it when he described David Duhon's prior failed attempts to rise to the rank of full professor of management. According to Doty, Duhon was a unique case wherein the expectation of success across all three academic pillars -- teaching, *research*, and service -- failed to properly recognize and reward the extraordinary service contributions Duhon had made to USM. As such, Doty wrote a so-called "serviced his way to full" letter of support for Duhon. Similarly, EFIB chair George Carter described former assistant professor of management, Francis Daniel, as a unique case - - a member of a protected group -- who didn't have to meet the usual expectation of tenure-or-out in six years. **With all of these "unique" and/or "special" cases, CoB faculty need a list of unique/special CoB faculty to be included in the latest version of *Enhancing Faculty Productivity* (the CoB Faculty Handbook) so that everyone will know who gets special considerations and who does not.**

Sentence 4: "Dr. Albin brings a great attitude and a unique set of skills to the SPA." Unique again? The phrase "great attitude" takes us back to the future, when **collegiality** gains more and more prominence in determining who gets the spoils. The CoB, and USM, are now further down that slippery slope than they have ever been, and the results of continuing such a slide will not likely be good ones. As for Albin's attitude, have you ever seen a more sullen accountant in your life (see below)?



The Unique Marvin Albin

With regard to examples of Albin's unique skills, only fiction writing comes to mind. A USMNEWS.NET report showed that Albin's 2007 SEDONA [service records](#) were almost completely bogus.

The next several sentences in Crockett's correspondence contain what accounting professor Marc DePree, who is also the editor of USMNEWS.NET, referred to in a February 9, 2000, letter to then-IHL Commissioner Thomas Layzell as "material misrepresentation[s]." DePree's letter to Layzell does a more-than-adequate job of parsing these sentences (see excerpts below):

Material Misrepresentation 1: Professor Albin "[h]aving held a variety of professional accounting positions before returning to academia, has more professional experience than anyone else on the faculty."

Drs. Keasler, King, and Posey have more professional experience. (See Documents 2 - 4.)

Material Misrepresentation 2: Professor Albin "has taught at least nine different courses, including three different graduate courses. This is far more than anyone else on the faculty."

Drs. DePree, Gordon, and Grant have each taught as many or more courses, including graduate courses. (See Documents 5 and 6.)

Material Misrepresentation 3: Professor Albin "has an excellent research record that is comparable in quality to the associate professors with higher salaries."

Dr. Albin's research record is not excellent. It is average to below average. Dr. Pate may have a comparable research record. Drs. Clark, Grant, and Smith have research records superior to Dr. Albin's. (See Documents 7 and 8.)

Material Misrepresentation 4: "The article that he and Dr. Torres coauthored published by *Issues in Accounting Education* in 1997 is simply one of the best ever produced by SPA faculty." (See Document 9.)

Issues in Accounting Education is not ranked as an "A" publication. Drs. DePree, Grant, and Smith each have "A" publications. (See Documents 9, 10, 7, and 8.)

In the sentence of Crockett's letter that comes just before the last one parsed by DePree above, Crockett makes a special point to tell Posey that ". . . Albin is making a name for himself in accounting education-related journals." In the late 1990s, the SPA

was all about (1) its Master's in Professional Accountancy program and (2) its separate AACSB accreditation. Question: how do you support these two things, particularly the former, with "accounting education" specialists? You don't. For these two items an SPA (or a SAIS) needs faculty who are doing high-quality basic (and some applied) research. **You don't maintain these two programs with faculty who are doing research about the use of novellas to teach auditing and ways to integrate functional areas of accounting into a single course, or who are developing models to predict student success in intermediate accounting courses.** Albin's claim to fame was, in Crockett's own words, publishing in *Issues in Accounting Education*, *Journal of Accounting Education*, *Accounting Educators' Journal*, and *Journal of Education for Business*. This doesn't cry out for special attention, does it?

Finally, let's turn to the 1997 *Issues in Accounting Education* article by Albin and Torres that was "all the [Crockett] rage" in the CBA of the late 1990s. The top of that article that "[Albin] and Dr. Torres coauthored . . ." is inserted below:

Issues in Accounting Education
Vol. 12, No. 2
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Integrating the Curriculum: A Resource for Including Tax

Paul D. Torres and Marvin J. Albin

ABSTRACT: In response to suggestions from professional committees, many accounting programs are searching for ways to integrate the functional areas of accounting into a single course. This paper provides a resource for integrating income tax considerations by comparing the financial and tax treatments of various balance sheet and income statement items. Exhibit 1 may be used as a class handout that provides such a comparison. This paper argues that, if complete integration of functional areas cannot be accomplished, income tax considerations can, and should, be integrated, and this paper provides a resource for doing so.

As the insert above indicates, the 1997 *IAE* article that Crockett said "Albin and Torres" coauthored actually turns out to be a 1997 *IAE* article that "Torres and Albin" coauthored. So, what we are left with is the fact that, since "A" comes before "T" in the alphabet, but not on this 1997 *IAE* by-line, **Crockett instigated one of the dirtiest episodes in CBA (CoB) history, and it was all over a mid-level accounting education article that Torres carried Albin on. If this weren't so sad, and bad, it would be funny.**

On the basis of this 1997 *IAE* article, Albin received a \$4,473 merit raise in 1998. This raise ranked as the fourth highest in the CBA that year. Torres, who carried Albin, received only a \$3,942 raise, ranking him 12th overall in the CBA. What about former SPA Director, James Crockett, who complained that Albin was unlucky to have hit the *IAE* in a year with little raise money? Instead of worrying about Albin when he had the chance (i.e., 1998), Crockett was too busy securing for himself a [1998 merit raise](#) of

\$5,004, which ranked 3rd overall in the CBA. On top of all of this, accountant James Henderson, who doesn't do any research to speak of, got a whopping \$8,001 merit raise in 1998!

What Crockett and the old guard accountants did do was allow Albin to "recount" the 1997 *IAE* article during the 1999 merit raise process. Doing so garnered another \$5,346 in merit raises for Albin. And it didn't stop there, as USMNEWS.NET reporters discovered and revealed in a May 10, 2007 [DEVELOPING STORY](#). According to Albin's own SEDONA records, he (Albin) continued to claim credit for his 1997 *IAE* article, only under new cover (i.e., *Accounting Education: A Journal of Theory, Practice & Research*), into the 2005, 2006, and 2007 annual evaluation processes.

To end this essay, we fast forward to the CoB's 2007 Maintenance of Accreditation Report to the AACSB. There, CoB administrators were forced to inform AACSB officials that Albin -- the same individual who Crockett informed Posey had more professional experience than any of the CoB's other accountants *and* was a rising star in accounting education research -- was neither *Academically* nor *Professionally Qualified* (by the CoB's AACSB standards). **Thus, the same man who Crockett had built up to be better than the accounting version of Peyton Manning turned out to be worse than the accounting version of Ryan Leaf.**