

Special Report

Did Nissan Skip First 3 Weeks of Classes in 1996? An Investigative Series on CoB Travel

This “Special Report” continues a multi-part examination of Employee Travel Vouchers in USM’s College of Business. In this report, we examine the details of Edward Nissan’s (Professor of Economics) September 1996 trip to Nicosia, Cyprus. This report could be important in many ways. We have received a number of “tips” that point out that Nissan has a penchant for missing weeks of classes at a time, usually at the beginning of each semester. Many times in the past, EcoFinIB Chair George Carter has covered his classes. Some readers have told us that they suspect that Nissan visits London during these “missing” intervals, perhaps to teach courses/research at London-based institution(s). Well, Nissan’s 1996 visit to Cyprus is the beginning of an investigation into readers’ tips.

Before turning to the 1996 Cyprus trip, we first provide some details of Nissan’s Summer 2002 trip to London that we found on USM Travel Voucher 9962. That voucher, signed by Nissan and Iskandar Hamwi, indicates that Nissan flew from Hattiesburg to London in early June of 2002, and returned by flight from London to Hattiesburg in the second half of August. The ticket amount of the flight was \$1,233.61, and Nissan was reimbursed \$500.00 of that total from the “Research and Projects” account in the CoB. There is no requisition for lodging or meals for the three month (approximately) stay in London. Clearly, Nissan has some connections in England with respect to lodging and meals.

This brings us to the 1996 trip to Cyprus, which was predicated by the Permission to Travel form, parts of which we have replicated below.

PERMISSION TO TRAVEL

7/11, 1996

Edward Nissan

International Conference on Small Countries

Sept. 3-6, 1996

Present a paper . . . and participate in conference sessions

Nicosia, Cyprus

The form indicates that Nissan planned to participate in the “International Conference on Small Countries,” September 3, 4, 5, and 6, in Nicosia, Cyprus. The permission to travel form was filed on July 11, 1996.

Further details about Nissan’s visit to Cyprus for this conference come from the USM Employee Travel Voucher that he filed several months later, in January of 1997. Relevant parts of that voucher are replicated below:

**EMPLOYEE
TRAVEL VOUCHER**

Purpose and Place of Visit

The "Purpose and Place of Visit" box of the voucher filed by Nissan in this case is presented below:

Purpose and Place of Visit International Conference on Small Countries; Cyprus	Department Name Deans' Office Business Dev. Research & Projects
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Note also that "Research & Projects" and "Deans' Office Business Dev." funds of some sort were used to fund the trip. The voucher was signed by Edward Nissan and Roderick Posey.

Employee Travel Voucher Number

The Voucher Number (Date) for this trip is # none given (1/22/97).

Analysis of Expenses

Voucher # none given

MEALS AND LODGING

Date	9/1	9/2	9/3-9/7	9/8	9/9	Total
Breakfast		\$10.00	\$50.00	\$10.00	\$10.00	\$80.00
Lunch		\$15.00	\$75.00	\$15.00	\$15.00	\$120.00
Dinner	\$40.00	\$40.00	\$200.00	\$40.00	\$40.00	\$360.00
Lodging	\$150.00	\$150.00		\$110.00		\$410.00

TRAVEL BY PUBLIC CARRIER

Date	From	To	Mode	
9/1/96	London, England	Larnaca, Cyprus	air	
9/9/96	Larnaca, Cyprus	London, England	air	
Total Travel By Public Carrier				\$508.40

OTHER EXPENSES

Item	Date	Place Where Expenses Occurred	Amount
Registration Fees	9/3-9/7	Nicosia, Cyprus (includes hotel)	\$550.00
Tips (Bagg Han)	9/1-9/9	Nicosia	\$20.00
Taxi/Limo	9/1-9/9	Cyprus \$100, London \$115	\$215.00
Total Other Expenses			\$785.00
Total Expenses			\$2,263.40
MAXIMUM REIMBURSEMENT ALLOWED →			\$1,050.00

Analysis and Commentary

Of particular interest here is the fact that Nissan traveled to Larnaca, Cyprus, *from London*, and not Hattiesburg. The trip from London to Larnaca, Cyprus, occurred on 9/1. Note also that on 9/9 Nissan returned *to London* from Larnaca, Cyprus. A closer examination of USM's Academic Calendar for Fall Semester 1996 (USM Bulletin, 1996-1997) makes for a potentially interesting set of circumstances:

<u>Date</u>	<u>Day</u>	<u>USM Schedule</u>	<u>Nissan's Whereabouts</u>
8/22	Thursday	Registration for Fall	<i>London</i>
8/23	Friday	Registration for Fall	<i>London</i>
8/24	Saturday		<i>London</i>
8/25	Sunday		<i>London</i>
8/26	Monday	CLASSES BEGIN	<i>London</i>
8/27	Tuesday	Class Day	<i>London</i>
8/28	Wednesday	Class Day	<i>London</i>
8/29	Thursday	Class Day	<i>London</i>
8/30	Friday	Class Day	<i>London</i>
8/31	Saturday		<i>London</i>
9/1	Sunday		London and Larnaca, Cyprus
9/2	Monday	Labor Day (no classes)	Larnaca/Nicosia, Cyprus
9/3	Tuesday	Class Day	Nicosia, Cyprus (Conf)
9/4	Wednesday	Class Day	Nicosia, Cyprus (Conf)
9/5	Thursday	Class Day	Nicosia, Cyprus (Conf)
9/6	Friday	Class Day	Nicosia, Cyprus (Conf)
9/7	Saturday		Nicosia, Cyprus (Conf)
9/8	Sunday		Larnaca/Nicosia, Cyprus
9/9	Monday	Class Day	Larnaca, Cyprus and London
9/10	Tuesday	Class Day	<i>London</i>
9/11	Wednesday	Class Day	<i>London</i>
9/12	Thursday	Class Day	<i>London</i>
9/13	Friday	Class Day	<i>London</i>

Note: *Italicized font* represents place where investigators "believe" Nissan to have been located at the time.

As the table above indicates, the Conference on Small Countries consumed the entire second week of Fall Classes at USM (9/3/1996-9/6/1996) for Nissan. Also, with the Conference on Small Countries concluding on 9/6, and with Nissan remaining in Cyprus through 9/9, there is no doubting that his colleagues back at USM were prepping for classes (on 9/8 and 9/9) and holding classes (on 9/9) while he was enjoying the Mediterranean (on 9/8 and 9/9). This much is clear from the Fall 1996 USM schedule inserted above.

There is also doubt as to whether Nissan, who has affinity for London, would have bothered to get back to USM for the remaining class days during the week of 9/9 through 9/13. As the insert above shows, he was in Cyprus all day on 9/9. Also, he didn't get back to London until the evening of 9/9, ruling out a classroom appearance across the Atlantic on the morning (or afternoon) of 9/10. In fact, a 9/11/1996 appearance in Joseph Greene Hall would have made for a relatively large feat. Thus it is likely that the

remaining part of that third class week at USM would have been wiped away, as far as Nissan was concerned.

By staying in Cyprus the two post-conference days (9/8 and 9/9), Nissan put himself in the position of having to miss at least half, and probably all, of the third week of classes in the Fall of 1996. If he would do that, after missing the entire second week due to attending a conference, it's not much of a stretch to assume that he would be willing to wipe away the entire first week of Fall Semester 1996. A few items included on Nissan's travel voucher support such a position. These are:

- There is no flight from the U.S. to London, or from London to the U.S., listed on Nissan's Employee Travel Voucher.
- The Travel Voucher lists a flight from London to Cyprus (9/1), and a flight from Cyprus to London (9/9).
- The Travel Voucher includes "Taxi/Limousine" tolls in *London* over the 9/1 and 9/9 period, that total \$115.

These items seem to suggest that Nissan was moving to (and from) the London airport from (and to) another location *in London*. The details from the 2002 travel voucher (see above) would support such a contention. The word-of-mouth (and tips we received) certainly leans in that direction as well. Of course, other paperwork in our possession may provide additional details.

It seems almost secondary at this point to remind readers that several extra-conference items (e.g., lodging, meals) were included for reimbursement by Nissan on the Travel Voucher. Of course, these and other issues will be addressed as the "Special Reports" series on CoB travel continues.