

A Revised IRS Form 990 Can Serve as Occam's Razor for the Core Problem in College Sports

This commentary was prompted by Andrew Carter's September 26, 2007, Orlando Sentinel article, "Nearly 2 dozen Florida State athletes accused of cheating." Carter tells of a month's long Florida State University investigation into the FSU Office of Athletic Academic Support Services.¹

According to Carter, the investigation determined that two faculty members during the 2006-07 school year "perpetrated academic dishonesty" among 23 FSU athletes, 21 of whom are still enrolled at the university – providing still another peek at the tip of the iceberg of academic corruption that enables the NCAA's college sports entertainment business to flourish as a tax-exempt institution of higher education.

The core problem of academic corruption in big-time college sports is directly related to institutional misbehavior. By this is meant that institutions of higher education have become masters of deception – scheming and cheating to field competitive, professional-level teams, especially in big-time (NCAA Div 1) football and men's basketball.

"The Gordian-knot-like dilemma in college sports may best be cut with Occam's Razor – a guiding principle that points in the direction of simple solutions that go to the core of the problem, usually with a high likelihood of being correct, more robust, and easier to enforce than (paralyzing) complex ones" – so I wrote in my 2003 essay, "Reclaiming Academic Primacy in Higher Education"² that was 'book-ended' by the following quotes:

"Telling the truth about a given condition is absolutely requisite to any possibility of reforming it." – Barbara Tuchman

"What must underlie successful epidemics, in the end, is a bedrock belief that change is possible, that people can radically transform their behavior or beliefs in the face of the right kind of impetus." – Malcolm Gladwell

The Revised IRS Form 990 that has been stimulated by Senator Grassley and the Senate Finance Committee can help force the NCAA and its member institutions to tell the truth about their sports entertainment business – providing the right kind of impetus for a radical transformation of their behavior. This is the basis for my belief that a Revised IRS Form 990 can serve as Occam's Razor for the core problem in college sports. For more, see: "Reclaiming Academic Primacy in Higher Education: The Revised IRS Form 990 Can Accelerate the Process."³

Only time will tell if the IRS' razor will be sharpened and then used to help bring an end to what is tantamount to a national scandal in America's institutions of higher education that support revenue generating sports programs..

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Notes:

¹ This commentary is based on “The Revised IRS Form 990 can very well serve as Occam’s Razor,” a comment

posted on *Inside Higher Ed* on September 27, 2007,
www.insidehighereducation.com/news/2007/09/27/qt

² http://www.thedrakegroup.org/Splitt_Reclaiming_Academic_Privacy.pdf

³ http://www.thedrakegroup.org/Splitt_Reclaiming_Academic_Privacy_IRS.pdf