

## *DEAR USMNEWS.NET*

Dear usmnews.net,

I took a look at the [reprint from yesterday](#). Does anything really ever change at the SoA [School of Accountancy]? In spite of Skip's [Hughes, Director of the SoA's] proclamation on arrival that research requirements were [going to change](#), there are few, if any, quality academic publications. (Does Skip's 2013 pedagogical pub really count as quality research?)

In any event, it looks like Charlie Jordan is up to his old tricks -- recycling pretty much the same articles in different low level venues to pump up his credentials. So much for "change" -- the SoA is still just counting numbers.

Name withheld

Dear Name withheld,

usmnews.net has [previously reported](#) that much of Jordan's and Stan Clark's [former professor of accounting at USM] work was repetitive and redundant, perhaps in an effort to "pump up" their research credentials. Let's take a look at what constitutes a substantial portion of their 2010-2013 publications and see if anything has changed.

### **Professor Charles Jordan**

Jordan, C. E., Clark, S. J., & Pate, G. R. (2013). The Debate over Fair Value Reporting: Fact or Fiction? Using Benford's Law to Find Answers. *CPA Journal*, 83 (2), 46-51.

Clark, S. J., Jordan, C. E., & Dugan, M. (2013). Using Forensic Analytics to Evaluate the Reliability of Fair Value Reporting. *Journal of Forensic and Investigative Accounting*, 5 (1), 151-181.

Jordan, C. E. & Clark, S. J. (2011). Detecting Cosmetic Earnings Management Using Benford's Law. *CPA Journal*, 81 (2), 32-37.

Jordan, C. E., Pate, G. R., & Clark, S. J. (2011). Does Cosmetic Earnings Management Exist in the U.S.: Testing for the Effects of Operating Performance and Auditor Size. *Journal of Business and Economic Perspectives*, 38 (1), 50-60.

Jordan, C. E., Clark, S. J., & Posey, R. B. (2010). Cosmetic Earnings Management in the Oil, Gas and Energy Industry Before and After Sarbanes-Oxley. *Oil, Gas & Energy Quarterly*, 58 (4), 615-623.

usmnews.net's contributors may comment on the details of this "research" in the future, but in the meantime, its readers are left to draw their own conclusions.