

Games People Play Another Ethicist, Another Ethics Problem?

Further review of the SEDONA vitae of the CoB's accountants has turned up another potential anomaly, this one involving the SAIS' newest faculty member, associate professor of accounting Steven Jackson. Listed at the top of his group of "Refereed Publications," Jackson's 2007 SEDONA vita shows:

INTELLECTUAL CONTRIBUTIONS:

Refereed Articles

Jackson, S. & Redman, A. (in press). Changes In Accounting Education And The Implications for Undergraduate Fundamentals of Finance. *Journal of Accounting and Finance Research*.

An "(in press)" article with Jackson and A. Redman entitled "Changes in Accounting Education and the Implications for Undergraduate Fundamentals of Finance" is reportedly forthcoming in a future issue of the *Journal of Accounting and Finance Research*. The *JAFR* is not included in the CoB's official journal rankings lists. A Google search turns up only the entry in Genamics' "Genamics Journal Seek" engine that indicates that the *JAFR* "currently does not have a website" (see below).

Genamics JournalSeek

Search: All Fields [Search Tips](#)

Journal of Accounting and Finance Research *J Account Finance Res*

ISSN (printed): 1093-5770.

Further information

- Journal of Accounting and Finance Research currently does not have a website.

A Google search utilizing the *JAFR*'s ISSN revealed that the *JAFR* is the journal for the American Academy of Accounting and Finance, an organization based in Clinton, MS (see result below).

Journal name: **Journal of accounting and finance research**

ISSN: 1093-5770

Organisation/Publisher: American Academy of Accounting and Finance

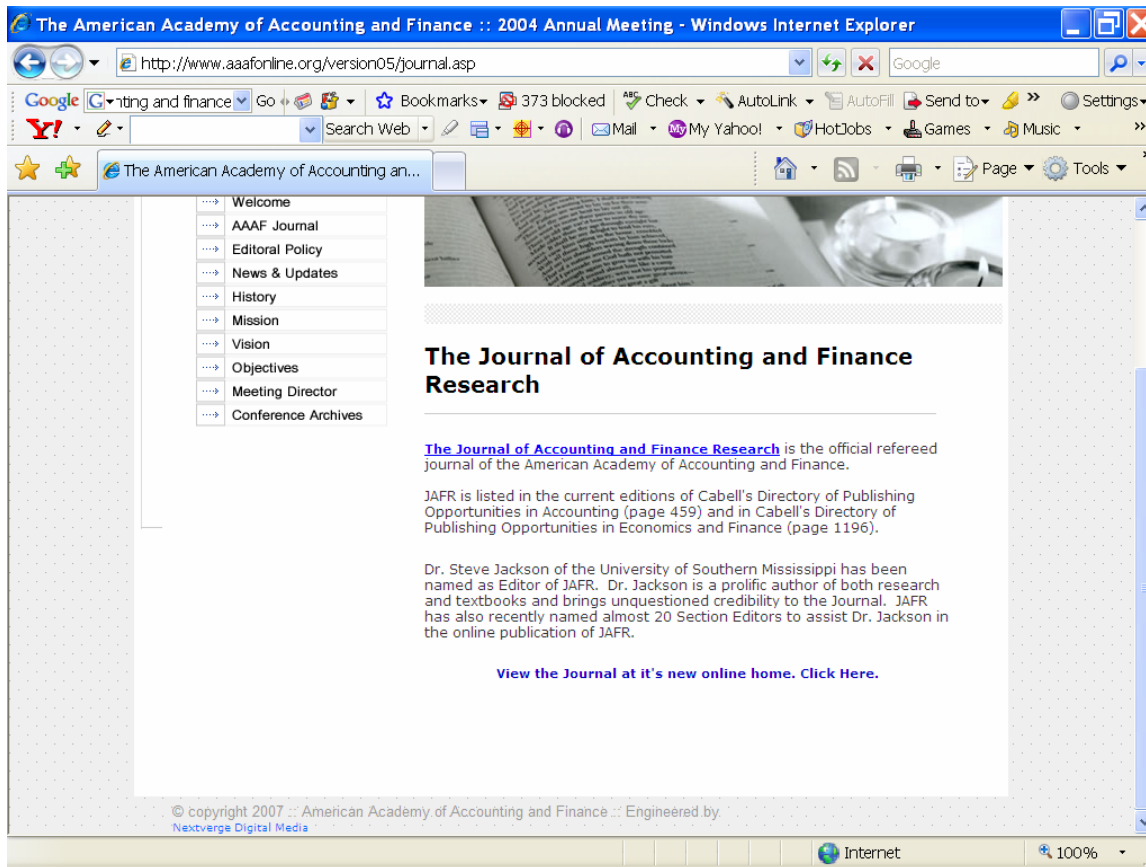
Publication place: Clinton, MS

Country: United States

Language: eng

The AAAF's website (<http://www.aaafonline.org>) states that the AAAF began in 1994, after "a group of accounting and finance professors at a small, teaching oriented, public university started discussing the idea of an interdisciplinary organization for academicians in the accounting and

finance fields.” Next, USMNEWS.NET investigators accessed the link to the AAAF’s journal, the *Journal of Accounting and Finance Research*. That link led to the following discovery:



The *JAFR*’s Editor is none other than the SAIS’ own Steven Jackson, the subject of this report. Based on the evidence presented so far in this report, it’s fair to say that the *JAFR* is a relatively obscure academic journal.

Let’s move on to the third entry in Jackson’s list of refereed journal articles (SEDONA ’07). That entry is inserted below:

Redman, A. & Jackson, S. (2007). Accountants In Finance: Changes in Accounting Education and The Implications for Undergraduate Fundamentals of Finance. *Journal of Business and Economic Perspectives*, 32 (2), 173-182.

The entry above highlights another article from Jackson and Redman, though this one is a 2007 article in the *Journal of Business and Economic Perspectives*, a popular publication outlet among several of the CoB’s accounting faculty. The interesting aspect of this entry is its title – “Accountants in Finance: Changes in Accounting Education and the Implications for Undergraduate Fundamentals of Finance.” Absent the first three words – “Accountants in Finance:” -- this title is that same as the one in the first entry, or “Changes in Accounting Education and the Implications for Undergraduate Fundamentals of Finance.” Like the *JAFR*, the *JBEP* is also not listed among the CoB’s official journal ranking listings. Thus, the *JBEP* is also a relatively obscure journal (though perhaps not to

the extent of the *JAFR*). Having said that, it is also noting that Jackson has been serving on the Editorial Review Board of the *JBEP*, as the insert from Jackson's SEDONA vita below shows:

Board Member: PRJ Editorial Review Board

2003-2006: Journal of Business and Economic Perspectives, Member of Review Board (National).

Here's our question: Is the SAIS' Steven Jackson "re-publishing" an already published article (from the [his] *JBEP*) in his own journal, the *JAFR*? It appears to the reporters at USMNEWS.NET that this is indeed the case. As we await Jackson's response, keep in mind that, until January of 2007, Jackson was the Barry and Teresa LeBlanc Distinguished Professor of *Business Ethics* at Loyola University in New Orleans (emphasis added).

Jackson's Explanation

On 14-June-2007, Steven Jackson provided the following explanation (via e-mail) to the USMNEWS.NET's editor:

From: "steve jackson" <steven.r.jackson@usm.edu>
Date: June 14, 2007
To: "'Chauncey Depree'" <MARCDEPREE@comcast.net>
Subject: RE: JAFR pub

Marc,

I am attaching what I think is close to what was published. This paper actually published in the Journal of Business and Economic Perspectives in Volume XXXII; Number 2 Fall/Winter 2006. The final paper was submitted by Redman so it could have some minor changes. We had a similar version geared toward the accounting audience that was accepted in *JAFR* before Katrina. During that time the editor of *JAFR*, Roger Chalcote passed away and his wife and John Gill got into a dispute about the future of the Journal and in fact the Academy of Accounting and Finance Research. We think the paper was printed but the journal was never mailed. We decided to remove the *JAFR* paper from our vita's and submit the finance focused paper to *JBEP*.

To be honest, with the AACSB visit not until fall I haven't taken the time to clean up my vita and assume this is probably on Sedona, which I haven't touched in months. I also should point out that my stuff was not on Sedona during the AACSB visit and therefore was not used. I will attach the paper and remove the *JAFR* cite, sorry for the confusion.

Steve

Steve Jackson PhD, CPA
Associate Professor of Accounting
School of Accountancy and Information Systems
The University of Southern Mississippi

To summarize Jackson's statement, the article in question was accepted for publication by the *JAFR* "before Katrina" (i.e., before late Aug-2005). While it remained in press, the editor of the *JAFR* passed away. At this point the late editor's wife got into a dispute with John Gill about the future of the *JAFR*. Jackson believes that the paper was printed by the *JAFR*, but the journal (issue) was

never mailed. Here, Jackson says that he and Redman decided to remove the JAFR publication from their vitae. The paper was eventually published by the JBEP in its Fall/Winter 2006 issue.

Jackson next admits that he never actually took the time to remove the JAFR paper from his vita, even months after he and Redman “decided” to have it removed. He also states that his SEDONA records were not part of the CoB’s AACSB portfolio at the time of the AACSB Maintenance of Accreditation visit in early Feb-2007.

Reporters at USMNEWS.NET have confirmed that the two articles are indeed the same, except for the small difference in titles. At this point, we invite USMNEWS.NET columnist Duane Cobb to comment on the findings in this report.

Commentary by Duane Cobb

This report is beyond interesting, especially the response from Interim SAIS Director Steven Jackson. Unfortunately, Jackson’s explanations produce more questions than they answer. Here are just a few.

Jackson states in his explanation that he and Redman decided to remove the JAFR paper from their vitae before submitting to the JBEP. The paper was published in the Fall/Winter 2006 issue of the JBEP. Fast forward a bit. Jackson’s employment with the CoB (supposedly) began in January of 2007. Why, when he sat down to fill out his SEDONA records at the end of 2006/beginning of 2007, did he still include the JBEP publication ***and the JAFR publication*** as two publications instead of one?

Next, Jackson believes the JAFR issue in which his article was to appear never mailed. The JAFR is also an “online” journal. Are we sure the paper never appeared online? As editor of the journal in question, the JAFR, Jackson should now have all of the details about the status of his paper with Redman, the dispute between Chalcote and Gill, etc.

How does Jackson know his SEDONA was not part of the AACSB reports? He was employed by the CoB at the time of the visit, and thus his SEDONA file *should have* been part of the CoB’s portfolio. And, USMNEWS.NET may be in a better position to know if Jackson’s SEDONA vita was, or was not, included. Our editor submitted a FoIA request of all CoB SEDONA vitae as they appeared when submitted to the AACSB Peer Review Team in February of 2007. When those documents arrived, *Jackson’s SEDONA vita was included* among all the rest. How else would we now know that Jackson’s SEDONA vita included both the JBEP and JAFR publications?

Notice the date of Jackson’s e-mail response – 14 June 2007. The CoB’s annual evaluations had, by then, been in the books for the better part of 2 months. And, Jackson would have even already known what his 2007 merit raise was by that time. So, if he didn’t remove the JAFR paper until 14 June or later, it was included in his merit raise portfolio. Will Jackson now return some portion of his

2007 merit raise given that part of it comes from the inclusion of the JAFR in his dossier?

This episode seems to highlight everything USMNEWS.NET reports on, from secret vitae to merit raises affected by double and triple (or worse) counting of research contributions. Things need to change. Jackson was formerly the LeBlanc Distinguished Professor of *Business Ethics* at Loyola. Will he lead the way?