

Updated 13-Aug-2010 . . . See Below

Is Rod Posey Better than Michael Dugan?

THE DATA SUGGEST THAT HE IS

As Van Arnold's 11-Aug-2010 [presser](#) informs us, new *Horne LLP Distinguished Professor of Accounting* Michael Dugan has had a phenomenal summer 2010. How is that? According to Arnold, Dugan received a "Best Paper" award on an article he published in a 2009 issue of *Accounting Horizons*. Second, Arnold tells us that a study by St. Joseph's University's Jean Heck places Dugan among the top 5% of accounting researchers over the past 50 years. According to Arnold, Dugan, pictured below, has published "45 articles related to accounting research" over an academic career that has spanned 28 years.



These accolades prompted USMNEWS.net staff to revisit this website's archives and vast library of documents. There we were reminded that another CoB accountant, Roderick Posey, may have had a much more impressive academic career than even Dugan. According to a claim that Posey makes via the [CoB's website](#), the long-time CoB accountant "has published more than 100 articles in several publications related to accounting issues." Posey, pictured below, has made this claim for a number of years, therefore the actual total must today be *even more than* "more than 100."



Using the numbers we have – 45 publications for Dugan, and 101 ("more than 100") for Posey – we know that Posey has published 2.24 (or more) times the number of articles published by Dugan. Also, if Dugan's 45 publications place him among the top 5% of accountants over the past 50 years, then Posey may be among the top 3% or 2% (or better) of academic accountants over that same period.

The information in this report raises at least one question. Sources tell USMNEWS.net that, as the *Horne Professor*, Dugan is likely earning somewhere between \$150,000 and \$200,000 per year. Posey, on the other hand, is currently earning \$105,494. Why wasn't Posey awarded the *Horne* position, particularly given the comparison of the records that is presented above? Attaching the *Horne* stipend to Posey's E&G salary not only would have raised Posey's salary (and maybe even to a point above Dugan's current position), it would not have cost Mississippi taxpayers an additional dime. Those same taxpayers are almost certainly being called on to support Dugan's move to Hattiesburg from Tuscaloosa. This situation is perhaps even more egregious given that Dugan is likely also garnering a full retirement package from Alabama.

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The report above has generated a tremendous buzz. USMNEWS.net was sent a copy of the Heck study referenced above and discovered that, using 25 so-called core accounting journals, Dugan ranks 452nd out of the 10,500 or so accountants included in the study. However, when only the top five accounting journals are used, Dugan does not appear among the top 600 accountants. Second, it appears that Heck may have omitted Posey from the study, given that he does not appear anywhere in the rankings. Third, new accounting director Skip Hughes also does not appear anywhere in Heck's ranking study. Thus, it appears as though all of the lavish praise that has been heaped upon Hughes by CoB dean Lance Nail may have been overblown.