

# Is the CoB's SoA a *Twilight Zone*?

## A Guest Viewpoint

The USM business college's (CoB's) two newest accounting faculty, Kirby "Skip" Hughes and Michael Dugan, were said to be big-time researchers. Hughes came to USM from LSU, while Dugan came in from Alabama - both top tier national universities. However, a recent perusal of the CoB's School of Accountancy's (SoA's) [journal articles webpage](#) reveals that these two scholars are now publishing in the same types of low-level journals in which so many of the CoB's long-time accountants have been, and are still, publishing.



*Hughes*



*Dugan*

On this webpage, Dugan reports a 2009 publication in the *Journal of Applied Business Research*, and a 2010 publication in the *Academy of Accounting and Financial Studies Journal*. The former of these is a part of the Clute Institute, while the latter is among the Allied Academies' portfolio. CoB SoA faculty such as Stanley Clark, Gwen Pate, Paula Parker, and Charles Jordan have all published in one or both of these journals over the past several years. Hughes' updated research portfolio is even more interesting. Since joining the CoB, Hughes has published in the *Oil, Gas & Energy Quarterly* **a total of nine times**. Hughes published in the *OG&EQ* twice in 2008, four times in 2009, and three times in 2010. This low-level journal is affiliated with Hughes' old school, LSU, and has been hit multiple times by Clark and Jordan. Even the SoA's Roderick Posey has recently published in this journal (in 2010).

One might think that there must be something about accounting at USM that leads to the type of low-level research shown here. Even two supposedly top-shelf scholars cannot seem to withstand, upon joining the CoB's SoA, the urge to publish almost exclusively in vanity-type journals like those discussed here. Only the SoA's Marc DePree and Terry Grant seemed to have been able to resist this type of publishing practice after coming to USM. The really notable aspect of this version of the story, however, is that Hughes - the new SoA director - came into the CoB on a "high horse" of sorts, proclaiming to all that he was serious about serious academic research in

accounting. Instead, he appears to be as bad a violator of such a program as anyone who has been with USM since the late 1970s.