

“Ghosting”

Following the last two days of reports about Full Professor Gwen Pate, Director of USM’s School of Accountancy, we note in this report the practice called “ghosting.” “Ghosting” is common knowledge in higher education, but our citizens and students may not know about it. Let’s begin by explaining the term. I write a paper. You write a paper. Our friend writes a paper, and so on. We put each other’s name on each paper. Each author gets credit for two or three or four papers, instead of just the one each of us wrote.

The following is a general discussion of “ghosting” among academic accountants.

The source of the next several comments about “ghosting” are from AECM.

Today (January 12, 2016)

To: AECM, Accounting Education using Computers and Multimedia

Reply-To: AECM, Accounting Education using Computers and Multimedia

Re: Words of the Year 2015

Ghosting also arises when three co-authors get their names on three papers, two papers for which their contribution is negligible.

[The same can be said about two co-authors, or four co-authors, etc.]

On Jan 12, 2016, at 12:41 PM, Paul Williams wrote:

Once again we agree. I reviewed a paper for an accounting journal recently that tracked changes in The Accounting Review over an extended period of time and one of the notable trends has been the increase in the number of co-authors. The way department heads and deans count publication performance explains how Jesus fed the multitudes.

If this is "one" _____, then this is ___/___/___/___/___/ five. Any second grader will tell you if the first line is one then so is the second one (except for the spaces created by how I divided the line), but according to my department head the first line is one, but the second one is five. It is actually one divided into fifths. Most studies in economics dealing with faculty "productivity" measure it in terms of equivalent articles. Many papers published in accounting journals today with 3 or 4 authors are no more complex to do than papers written by just one or two authors in the past. At least in the sciences the order of authors is based on assessments of how much contribution was made so place in the list is important. In accounting it is usually always alphabetical implying that each

author's contribution was equal. Now we have reached a state where we have begun to game what is largely already a game in the first place. When will accounting publish its first paper with 5,300+ authors as the recent physics paper that included every employee at CERN?

On Tue, Jan 12, 2016, Robin Alexander wrote:

Another case of "what is measured is gamed." in my experience at two institutions the only thing that mattered was number of articles and some weight for "prestige" journals. No concern whatsoever for topic or quality. I had a colleague with an enviable record but just about all papers were co-authored. Reminds me of a possibly apocryphal story about a factory's productivity under the Soviet system: A factory that produced nails was measured by weight of output, so they made one huge nail. The measure was changed as a result to number of nails. As you can guess, the factory produced very many tiny nails.

I was always amazed at how little accounting faculty seemed interested in what they were researching. They viewed journal articles as a product and tried to maximize output. Perhaps an unfortunate byproduct of being in Business. This was so different from my experience in a good math department where the faculty were passionately interested in their subjects.

The bottom line: "ghosting" inflates the wages of academics, faculty and administrators. Faculty pay is based, in significant part, on publications. Administrators' pay is based in part on accreditation. Accreditation depends in significant part on faculty publications. Taxpayers get ripped off by this strategy. Lastly, ask yourself, did we catch Gwen Pate "ghosting"? Be sure to read [yesterday's report](#) of facts and decide for yourself.