

More Publishing Mysteries in the SAIS

What Pate and Henderson Claim, and what the (SEDONA) Records Show

Now that the spring 2007 versions of CoB faculty SEDONA vitae are circulating within the CoB, more and more "mysterious" entries are being uncovered and discussed. One of the latest concerns two refereed journal articles in the SAIS -- one claimed by associate professor of accounting Gwen Pate, and the other claimed by associate professor of accounting (and former USM VP of Finance) James Henderson.



Gwen Pate



James Henderson

The questionable SEDONA entry from Pate is inserted below. It is the 2006 article with two other CoB accountants, Charles Jordan and Stan Clark, listed as published in the *Journal of Business and Economic Perspectives*.

INTELLECTUAL CONTRIBUTIONS:

Refereed Articles

- Clark, S. J., Henderson, J. R., & Pate, G. R. (in press). The FASB's New Rules for Exchanges of Non-monetary Assets: A Possible Avenue for Earnings Management. *Journal of Business and Economic Perspectives*, XXXIII (1).
- Jordan, C. E., Clark, S. J., & Pate, G. R. (in press). Has the Proliferation of Complex Accounting Standards Affected Earnings Quality? *Journal of Business and Economic Perspectives*.
- Jordan, C. E., Pate, G. R., & Clark, S. J. (2006). Gender Imbalance in Accounting Academia: Past and Present. *Journal of Business and Economic Perspectives*.
- Clark, S. J., Pate, G. R., & Jordan, C. E. (2003). An Assessment of the Materiality of the Earnings Effect of the Initial Application of FAS 123: Expensing Stock Options. *Journal of Accounting and Finance Research*, 11 (6), 43-52.
- Jordan, C. E., Kennedy, A. G., & Pate, G. R. (1997). Mandatorily Redeemable Preferred Stock: Evidence for an Unresolved Accounting Dilemma. *Journal of Business and Economic Perspectives*, 23 (1), 67-73.
- Jordan, C. E., Clark, S. J., & Pate, G. R. (1995). Materiality Guidelines for Modifying Audit

A search of *Business Source Complete* turns up another story. According to *BSC*, Pate's article with Jordan and Clark was actually published in a 2006 issue of the *Journal of Education for Business*, not the *JBEP* as indicated by Pate's SEDONA vita. The relevant portion of the *BSC* search result is inserted below:

<ul style="list-style-type: none"> • PHYSICAL fitness • HIGH school students • BUSINESS enterprises • ACCOUNTING -- Study & teaching • NONPROFIT organizations 	<p>Saunders, Ruth P.; Ward, Dianne; Felton, Gwen M.; Dowda, Marsha; Pate, Russell R. Evaluation & Program Planning. Nov2006, Vol. 29 Issue 4, p352-364, 13p; DOI: 10.1016/j.evalprogplan.2006.08.006; (AN 23050469)</p> <p>Find It!</p> <p>2. Gender Imbalance in Accounting Academia: Past and Present. By: Jordan, Charles E.; Pate, Gwen R.; Clark, Stanley J.. Journal of Education for Business, Jan/Feb2006, Vol. 81 Issue 3, p165-169, 5p; (AN 19949458)</p> <p>Cited References (16)</p> <p>PDF Full Text (10K)</p>	<p>Add</p> <p>Add</p>
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Further investigation reveals that Jordan lists this article correctly in his own SEDONA vita (see below), as does Clark (see below).

<p>Jordan's SEDONA</p> <p>... Earnings Quality: <i>Journal of Business and Economic Perspectives</i>, 32 (2), 128-135.</p> <p>Jordan, C. E., Clark, S. J., & Pate, G. R. (2006). Gender Imbalance in Accounting Academia: Past and Present. <i>Journal of Education for Business</i>, 81 (3), 165-169.</p>

<p>Clark's SEDONA</p> <p>Jordan, C. E., Pate, G. R., & Clark, S. J. (2006). Gender Imbalance in Accounting Academia: Past and Present. <i>Journal of Education for Business</i>, 81 (3), 165-169.</p>
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One of the things the CoB's AACSB Peer Review Team noted in 2007 was that the research in the SAIS seems to have collapsed about two or three years ago, and particularly so when it comes to basic research about accounting. Pate's *misclassification* of journal outlet had the effect of making a pedagogical research article appear more like a basic research article. As a result, the problem identified by the CoB's AACSB PRT may actually be worse than even *they* thought during their visit in early February of 2007.

Henderson's case appears to be an entirely different animal. In the "Refereed Articles" section of his SEDONA vita, Henderson lists the following two entries:

Refereed Articles

- Henderson, J. R. (in press). The FASB's New Rules for Exchanges of Non-monetary Assets: A Possible Avenue for Earnings Management. *Journal of Business and Economic Perspectives*.
- Henderson, J. R. (2006). A Spoonful of Humor Helps the Lecture Go Down. *College Teaching*, 3 (6), 51-54.

Second in line (above) is a 2006 article published in volume 3 of a journal entitled *College Teaching*. An Internet search (Google, ask.com, USM Libraries, etc., etc.) could not turn up any such article/publication. There is a journal entitled *CT* that is produced by Heldref Publications (see insert below).

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However, the journal above is quite old, having published more than 50 volumes to date (see insert below). In fact, the 2006 issues, of which there were four, not six as Henderson indicates, constitute volume 54 of the journal, not volume three (as Henderson indicates).

College Teaching: Table of Contents

Volume 55 Winter 2007

Volume 54 Fall 2006 Summer 2006 Spring 2006 Winter 2006

Volume 53 Summer 2005 Spring 2005 Winter 2005

Volume 52 Fall 2004 Summer 2004 Spring 2004 Winter 2004

Given the results of an *Academic Search Premier* search on "James R. Henderson," one would think Henderson would not have had such difficulty properly classifying this article in his SEDONA vita, assuming it exists in the first place. That *ASP* search yielded the following, single result for the CoB's James Henderson:

Title: [Find More Like This](#) Money in the classroom.

Authors: [Henderson, James R.](#)

Source: [College Teaching](#); Summer90, Vol. 38 Issue 3, p102, 3p

Document Type: Article

Subject Terms: [CLASSROOM management](#)

Abstract: Presents an easy aid to classroom instruction. Benefits provided by the method; Reasons why students want to attend class; How to encourage responses in class; Another method used to keep the class actively involved.

Full Text Word Count: 2549

ISSN: 8756-7555

Accession Number: 9709144345

Persistent link to this record: <http://lynx.lib.usm.edu:2048/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=aph&AN=9709144345&site=ehost-live>

Database: Academic Search Premier

MONEY IN THE CLASSROOM	
Contents	Section: POINT
Motivation	The purpose of this article is to present an easy aid to classroom instruction. This method will provide the following benefits: increase students' participation, improve their communication skills, keep them actively involved in the learning process, motivate them to want to increase their knowledge of accounting, provide immediate feedback as to their progress, enhance their retention of key points, bring excitement to the classroom, fire the students' competitive spirit, and encourage students to strive for excellence. The method is easy, simple, and inexpensive.
Class Participation	
Immediate Feedback	
Pitfalls	
Rewards	
Students live in a world where effort and success are rewarded monetarily. Why should the classroom be different? During the past twelve years I have successfully used the payments of cash to reward and motivate students.	

From the evidence above, it seems that Henderson has published an article in *CT* before, back in 1990 (volume 38). Why has it been impossible for USMNEWS.NET investigators to locate Henderson's 2006 article in *College Teaching*? Are these the same journal? Does this article even exist, or is Henderson currently working on it, or neither? These questions can be answered if Henderson will make the article available to USMNEWS.NET.