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.







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). Manditorily 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:

| | PHYSICAL fitness HIGH school students | Saunders, Ruth P.; Ward, Dianne; Feiton, Gwen M.; Dowda, Marsha; Pare, Russell R., Evaluation & Program Planning, Nov2006, Vol. 29 Issue 4, p352-384, 13p; DOI: 10.1016/j.evalprogplan.2006.08.006; (AN 23050469) Find It1 | Add |
|---|---|---|-----|
| I | BUSINESS enterprises | Gender Imbalance in Accounting Academia: Past and Present. By: Jordan, Charles E.; Pate, Gwen R.; Clark, Stanley J., Journal of Education for | |
| I | ACCOUNTING Study & teaching | Business, Jan/Feb2006, Vol. 81 Issue 3, p165-169, 5p; (AN 19949458) Cited References (16) | Add |
| ı | NONPROFIT organizations | PDF Full Text (110K) | |

Further investigation reveals that Jordan lists this article correctly in his own SEDONA vita (see below), as does Clark (see below).

Jordan's SEDONA Jordan, C. E., Clark, S. J., & Pate, G. R. (2006). Gender Imbalance in Accounting Academia: Past and Present. Journal of Education for Business, 81 (3), 165-169.

Clark's SEDONA

Jordan, C. E., Pate, G. R., & Clark, S. J. (2006). Gender Imbalance in Accounting Academia: Past and Present. Journal of Education for Business, 81 (3), 165-169.

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).



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

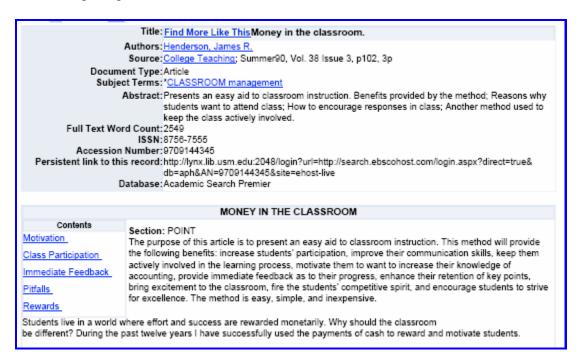
Fall 2006 Summer 2006 Spring 2006 Winter 2006

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:



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.