

Special Report

"Can't?" Or, "Won't?" An Investigative Series on CoB Research Activities

This "Special Report" examines the subject of prior documents here at usmpride.com --- Roderick Posey's (Professor and former Director of SAIS) lack of research output. Though he claims to have published over 100 articles related to accounting issues, investigators at usmpride.com could only turn up two of those from a handful of well-known data sources (e.g., Google Scholar, EBSCOhost, etc.).

Posey's "more than 100" claim is made right there on the College of Business' homepages, found by navigating through USM's website (usm.edu). A screen of that now well-known claim is captured below:

The screenshot shows a Microsoft Internet Explorer browser window displaying the profile page for Roderick Posey. The browser's address bar shows the URL: http://www.usm.edu/business/faculty_staff/accounting/rod_posey.htm. The page header features the University of Southern Mississippi logo and the text "COLLEGE OF BUSINESS". Below the header is a navigation bar with links for "Academics", "Departments", "Students", "Faculty/Staff", and "Career Center". The main content area includes a photo of Roderick Posey, his name, title "Director, School of Accountancy and Information Systems", and contact information. A section titled "Professional Honors and Achievements" is highlighted in blue, containing the text: "Dr. Posey received the Mississippi Gold Medal on the CPA exam which goes to the person with the highest score statewide. Also, he is the recipient of the Elijah Watts Sells Award with High Distinction, signifying he received one of the top scores in the nation on the CPA exam. He is a member of the Mississippi Society of CPAs and the Decision Sciences Institute." The footer of the page includes a small logo and text: "Last modified: July 27, 2005 3:30 PM | Questions or Comments? | The University of Southern Mississippi URL: http:// | AA.EOE.ADAI | Designed and Developed by the Web Team".

In pasting the screen above, we have highlighted what we believe could be interpreted as signs that Posey is quite capable of producing research. First, as the screen indicates, Posey received the **Mississippi Gold Medal** on the CPA exam, an award that goes to *the person with the highest score statewide*. This is an impressive feat, and it signals that Posey is a capable accountant. Second, Posey's bio indicates that he was the recipient of the **Elijah Watts Sells Award with High Distinction**, signifying that *he received one of the top scores in the nation on the CPA exam*.

These two accomplishments suggest that Posey could be, and perhaps should be, a very productive accounting scholar. Why isn't he? Perhaps for the same reason some others in the CoB are not. He, like some others, simply refuses to engage in research, even

though Mississippi taxpayers are paying him (in his case well over \$100,000/year) and others to do so. In Posey's case, like that of so many others, it looks like an issue of "won't," not "can't." Is this what Mississippi expects out of its university faculty?

Of course, there is the issue of how some of the CoB's other administrators solve their "won't" dilemma with regard to publishing --- by trading publications for favors. However, some of them attended Top Tier institutions (USNWR), so they should be expected to be fully capable of doing research on their own. These issues will be the subject of future installments at usmpride.com.