

Special Report

Built by Englebrecht

An Examination of the *Subtext* in Mary Morgan Anderson's Research Record

CoB assistant professor of accounting, Mary Morgan Anderson, was recently deposed (as a defendant) in a case before the United States District Court. Part of her deposition concerned USMNEWS.NET. Anderson was asked about her opinion of articles/reports on the website. The relevant portion of Anderson's deposition is inserted below (Q=plaintiff's question; A=Anderson's response):

Q. Did you find any articles on USM News or USM News .net objectionable?

A. I think I had maybe kind of a different take on it than a lot of the other people. I, if you look at it as almost comical because you can see a subtext in everything. . .

Q. What's the subtext mean? You got me there.

A. Well, like right now and I've looked at it recently. [Marc DePree has] -- a reporter is ranking journal articles, people who write journals, and [Marc DePree has] got himself as number one in the school of accounting and he's got *CPA Journal* next to it. Okay. Which is an A journal. But the subtext is, the article is on how to fire an employee, which is not, you know, accounting related. So the subtext is he's not telling the whole truth. It's not even -- won't even count for [AACSB] accreditation. You know, he's portraying it as a -- you know, something that the accounting school should be proud of and it's not -- the subtext is -- it's not even on point.

There are a number of points to cover regarding Anderson's testimony above. First, Anderson says what a number of critics of USMNEWS.NET say about the website. That is that its reports do not tell the "whole truth." Most critics stop short of providing specifics, while Anderson does the honor of providing a particular example. In the passage above Anderson is discussing, without citing the title, [Part 6](#) of our recent series, "The 2009 Louis K. Brandt Award: A Look Ahead." That series examines the research records of CoB faculty, with an eye toward finding the front-runners for the CoB's 2009 Louis K. Brandt Research Award. Part 6 was published in early May-08, and it covers faculty in accounting, which is Anderson's home unit. Notice that Anderson says that Part 6 has DePree's recent research ranked number one in accounting. That's not the "whole truth." A quick examination of Part 6 shows that DePree is tied for number one in accounting with none other than Anderson, both of whom have a recent article in *The CPA Journal*.

Second, Anderson admits that *The CPA Journal* is an A-level journal, which one would assume Anderson would think justifies someone being in the top spot of the accounting ranking. In this case that would include not only DePree, but Anderson herself. However, there is a rub. Anderson disqualifies DePree's article in *The CPA Journal* because it's "not on point." Her own *The CPA Journal* publication is just fine. According to sources, this practice is typical in the CoB. If a dissenter does something good, CoB administrators and their sycophants find a way to call it not-so-good. As such, dissenters aren't allowed to distinguish themselves in any lasting way. In this case that translates to Anderson's *The CPA Journal* publication being much better than DePree's. Anderson uses this traditional CoB practice to say that there is a "subtext" in USMNEWS.NET's reports (i.e., that the reports do not tell the "whole truth"), which, of course, rings hollow to other CoB insiders.

Since Anderson uses the "subtext" argument, and supports it as she did in her deposition testimony, let's apply the standard to her own research career. To do so we revisit her deposition to gather information about (1) her educational background, and (2) her academic research record (Q=plaintiff's question; A=Anderson's response):

Q. And where did you get your undergraduate degree in accounting?

A. [Arizona State University,] 1975.

Q. And what was the next degree that you obtained?

A. Master's.

Q. In what?

A. Accounting from the University of Southern Mississippi in 2002.

Q. Okay. And I think you said you have, is it a DBA?

A. Doctor of Business Administration from Louisiana Tech. And in 2005.

. . .

Q. And is your DBA in accounting also?

A. Yes.

. . .

A. [Accounting professor] Dr. [Ted] Englebrecht was my dissertation chair. He was -- I was his graduate assistant. You know during the three years I was at Louisiana Tech.

From the portion of Anderson's testimony above, we learn that she received a Bachelor's in Accounting from Arizona State University in 1975, a Master's of Professional Accountancy from USM in 2002, and a DBA in Accounting from Louisiana Tech University in 2005. At LTU, Anderson was mentored by accounting professor Ted Englebrecht.

The next portion of Anderson's deposition testimony concerns her academic research record (Q=plaintiff's question; A=Anderson's response):

Q. Do you have any A publications?

A. About seven or eight.

Q. Are they feature articles?

A. Yes.

. . .

Q. Are they solo publications?

A. No.

Q. Who did you partner with on those?

A. Mainly Dr. [Ted] Englebrecht.

Q. Anyone else?

A. Possibly a current one that is *Accounting Horizons* is [with] Tim Bisping and Tommy Phillips and [Ted] Englebrecht. Tracy Bundy is on one of them. Joann -- and I might be getting the A's and B's mixed up here. Joann, I can't even remember her last name.

According to Anderson, she has "about seven or eight" A-level journal publications. None of these are solo, and most are collaborations with her graduate school mentor, Ted Englebrecht. She has also collaborated with other individuals, and she mentions some of their names in her testimony above.

Did Anderson tell the "whole truth" about her academic research record in the testimony above? Reporters at USMNEWS.NET sought to investigate that very question. Table 1 below lists all of Anderson's articles that were found on either (1) Academic Search Premier, (2) Business Source Premier or (3) Google Scholar.

Table 1
Mary Anderson's Place in Her Academic Research Program
Author Order

Year	Journal Publication	First	Second	Third
2007	<i>CPA Journal</i>	Englebrecht	Anderson	
2006	<i>Journal of Applied Business Research</i>	Englebrecht	Anderson	Martinson

2005	<i>CPA Journal</i> <i>Journal of Taxation of Investments</i>	Englebrecht Englebrecht	Anderson Anderson	Bundy
2004	<i>CPA Journal</i>	Englebrecht	Anderson	
2003	<i>CPA Journal</i>	Englebrecht	Anderson	

Sources: EBSCOhost (Academic Search Premier+Business Source Premier); [Google Scholar](#).

Note that there are only six total journal publications listed in Table 1. We aren't, however, disputing that Anderson has "about seven or eight" A journals, even though having a total of six that can be found from the three popular, fairly comprehensive sources named above would discredit that claim. Table 1 includes four articles in *The CPA Journal*, which Anderson testified is an A-level journal in USM's CoB. However, she chose not to point out that the first three of these were (1) published while she was a graduate student at LTU, (2) written with her mentor, Englebrecht, and (3) set with Englebrecht's name on the by-lines before her own, even though "An" comes well before "En" in an alphabetical system. Having this additional information, which was not provided directly by Anderson to deposing counsel, though it easily could have been, a discerning reader might conclude that Anderson was carried by Englebrecht at the beginning of her career. And, this was a nice "ride," given that Anderson's testimony lists *The CPA Journal* as an A.

Further examination of Table 1, however, reveals that Englebrecht's name continues to be listed before Anderson's in their research collaborations. Their 2007 article in *The CPA Journal* also lists "En" before "An" on the by-line. In fact, throughout their 5-year span of collaborating, Anderson can't seem to get her name listed (on a by-line) before Englebrecht. Did Anderson disclose this info to deposing counsel? No. Discerning readers might conclude, now having this information, that Englebrecht *is still carrying* Anderson, at least on the research front. As CoB insiders would understand, if Englebrecht were the accounting version of CoB economist Edward Nissan, then Anderson would be the CoB's accounting version of CoB economist George Carter.

What else do we know about Anderson's A-level journal publications? The A-level journals in accounting are inserted at the top of the next page. This classification is brand new, having just been put together by the CoB's 2007-08 journal ranking committee, a group headed by untenured assistant professor of economics, Sami Dakhli. One can see there that *The CPA Journal* is an A. However, one can also see that it was made an A only during the 2007-08 deliberations by Dakhli's committee. During the Tyrone Black administration of USM's business school, it was classified as a B. Therefore, *at least four* of Anderson's "about seven or eight" A-level journal publications were actually Bs just a few weeks before she was deposed in U.S. District Court. That, and what is currently being revealed as a [shenanigan-ridden process](#) of [ranking journals](#) in

the 2007-08 CoB, are relevant facts about Anderson's research record that were not revealed by her in federal court. As such, some might say that Anderson did not provide the "whole truth."

JOURNAL	DISCIPLINE	SUB-DISC	OLD	NEW	R
Accounting Review	Accounting		A	A+	
Accounting, Organization and Society	Accounting		A	A+	
Journal of Accounting and Economics	Accounting		A	A+	
Journal of Accounting Research	Accounting		A	A+	
Abacus	Accounting		A	A	
Accounting Horizons	Accounting		A	A	
Advances in Accounting	Accounting		A	A	
Auditing: A Journal of Practice and Theory	Accounting		A	A	
Behavioral Research in Accounting	Accounting		A	A	
Contemporary Accounting Research	Accounting		A	A	
Issues in Accounting Education	Accounting		A	A	
Journal of Accountancy (Feature Articles)	Accounting		A	A	
Journal of Accounting and Public Policy	Accounting		A	A	
Journal of Accounting, Auditing, and Finance	Accounting		A	A	
Journal of Business Finance and Accounting	Accounting		A	A	
Journal of Information Systems	Accounting		B	A	
Journal of Management Accounting Research	Accounting		A	A	
Journal of the American Taxation Association	Accounting		A	A	
National Tax Journal	Accounting		A	A	
Review of Accounting Studies	Accounting		C	A	
Strategic Finance (Feature Articles)	Accounting		A	A	
The CPA Journal (Feature Articles)	Accounting		B	A	

Next, our search of the CoB's new journal classifications revealed that the *Journal of Applied Business Research* is a B-level journal in the CoB.

JOURNAL	DISCIPLINE	SUB-DISC	OLD	NEW
Business Ethics Quarterly	General		C	B
International Business Review	General			B
Journal of Applied Business Research* (JABR)	General		C	B
Journal of Economics and Business	General		B	B

The *JABR* was changed to a B only during the 2007-08 journal ranking process (headed by Dakhliya). Not only was it a C before that (i.e., since the mid-1990s ranking), it is still not listed as an *accounting* journal. Thus, any publications in it by Anderson could be downgraded using an "on point/not on point" standard. Finally, the *Journal of Taxation of Investments* was an unlisted journal in the mid-1990s classification, and it appears to be so today. With that, if we compare the classifications of Anderson's six Table 1 publications, using the mid-1990s and the 2008 classifications, we get the following:



Mary Anderson

	A	B	C	Other	Unlisted
Mid-1990s Ranking	0	4	1	0	1
2008 Ranking	4	1	0	0	1

As the insert above shows, Anderson appears to have benefited as much as anyone in the CoB from what some are calling the CoB's 2007-08 Journal Ranking Sweepstakes. However, none of this was revealed by her in the *subtext behind everything/not the "whole truth"* portion of her recent federal court deposition.

Finally, before we depart from our examination of Anderson's academic research career, it might be useful to examine the Google Scholar cites to her work. When doing a Google Scholar cites search on an academic, such as Ted D. Englebrecht, the GS engine provides results like the one below:

[CITATION] An empirical investigation of the publication productivity of promoted accounting faculty

~~TD Englebrecht~~, GS Iyer, DM Patterson - Accounting Horizons, 1994

Cited by 22 - Related Articles - Web Search - BL Direct

What you see above is an entry in Englebrecht's GS cites catalogue. In fact, the entry above represents Englebrecht's most highly cited article to date. The number of GS cites to this 1994 *Accounting Horizons* article by Englebrecht et al., is 22, and it is clearly marked. For articles that have yet to be cited, that portion of the GS entry you see circled above is omitted.

Below are the GS entries that were found for Anderson:

[CITATION] An Empirical Investigation Of The Minority Interest And Marketability Discounts In Valuation Of ...

TD Englebrecht, MM Anderson, O Martinson - JOURNAL OF APPLIED BUSINESS RESEARCH, 2006
Web Search - BL Direct

Conservation Easements and Estate Taxes: An Update

TD Englebrecht, MM Anderson - 2005 - ingentaconnect.com

Even though charitable contributions of conservation easements have been part of the Internal Revenue Code for decades, nonetheless, the increasing focus on the "greening" of America has served to direct attention to this complex and ...

Web Search

[CITATION] Estates & Trusts Charitable Contributions

T Englebrecht, M Anderson - CPA JOURNAL, 2004 - NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Web Search - BL Direct

[CITATION] Securing the Annual Gift Tax Exclusion for Transfers of Interests in Family Entities

T Englebrecht, M Anderson - CPA JOURNAL, 2003 - NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Web Search - BL Direct

As you can see, none of Anderson's work (that is located on GS) has ever been cited, and the list above includes two of her A-level publications in *The CPA Journal*. One of these is five years old, while the other is four years old. Thus, each has been "out" long enough to have been cited at least once. Absent any citations to her work, a discerning reader might conclude that the academic world has yet to find any importance/relevance in Anderson's research. This type of information was not provided by Anderson to legal counsel during her recent federal court deposition. Some might say again, therefore, that she failed to provide the "whole truth."