

# *Special Report*

## **The GS Cites Trap**

### **An Investigative Series on CoB Faculty Research Credentials**

Recent reports here at USMNEWS.net have examined Google Scholar cites to research conducted by various CoB faculty. As in past reports in this series, the data examined recently have been unadjusted GS cites. That is, there has been no accounting for self-cites in the overall data. This report addresses that issue by subtracting self-cites from the overall data, using a 6-Aug-09 GS cites search for ACC.

Table 1  
Google Scholar Cites in Accounting (with Self-Cites)

Position	Name	Rank	GS Cites, with Self-Cites
1	Hughes, Kirby	Associate	174
2	Jordan, Charles	Full	58
3	Clark, Stanley	Full	35
4	DePree, Marc	Full	27
5	Smith, Robert	Associate	23
6	Pate, Gwen	Associate	4
7	Anderson, Mary	Assistant	0
	Jackson, Steven	Associate	0
	Parker, Paula	Assistant	0
	Posey, Roderick	Full	0

As Table 1 above points out, new SoA director Kirby "Skip" Hughes has a commanding GS cites lead, with 174 gross GS citations. He is followed by Charles Jordan (58), Stanley Clark (35), Marc DePree (27) and Robert Smith (23). This group is separated from Gwen Pate by a nice margin, while Pate is separated from the remaining four accountants by 4 gross GS cites.

Next, we turn to the *net* GS cites counts, which are found by subtracting self-cites from the gross GS cites numbers. These net counts are presented in Table 2 below.

Table 2  
Google Scholar Cites in Accounting (without Self-Cites)

Position	Name	Rank	GS Cites, without Self-Cites
1	Hughes, Kirby	Associate	172
2	Jordan, Charles	Full	50
3	Clark, Stanley	Full	28
4	DePree, Marc	Full	26
5	Smith, Robert	Associate	20

6	Pate, Gwen	Associate	4
7	Anderson, Mary	Assistant	0
	Jackson, Steven	Associate	0
	Parker, Paula	Assistant	0
	Posey, Roderick	Full	0

As Table 2 above shows, Hughes' lead is widened, even though his cites count falls by 2 due to prior inclusion of self-cites. It in is spots 2, 3, 4, and 5 that things get more interesting. Jordan remains in second, however his net GS cites count is 50, not the 58 reported in the gross column. Clark's drop is similar. Though Clark remains 3<sup>rd</sup>, his net GS cites count is 28, just 2 cites ahead of DePree, whose net GS cites count is only one below his gross total. Like that for Jordan and Clark, Smith's drop is also significant, taking him from 23 (gross) to 20 (net).

Pate's count did not drop any when self-cites were subtracted. This consideration is probably important, given that Pate will want to stay ahead of the "0 cites" group at the bottom of ACC. This group includes former SoA director Steven Jackson, who holds the same academic rank as Pate, and current *Morgan Distinguished Professor of Accounting* Roderick Posey, who is himself a full professor. Pate is also ahead of Mary *Morgan* Anderson, who sources say is the most politically well-connected accountant on staff. Anderson is the sister of Joe Morgan, USM's Chief Financial Officer.