

Special Report

Home Cooking

An Investigative Series on CoB Faculty Research Credentials

In her recent U.S. District Court deposition, assistant professor of accounting, Mary Morgan Anderson, had two chances to say how many A-level journal publications she has. On the first occasion she said 7 or 8, and on the second she stated 6 to 8. Now that the CoB has, at the eleventh hour, uploaded CoB faculty (individual) web pages, the veracity of Anderson's statements can be tested.

INTELLECTUAL CONTRIBUTIONS

Refereed Articles

Jordan, C., Clark, S., & Anderson, M. (in press, 2008). Unusual Digital Patterns in EPS: Evidence on the Association Between Earnings Management and Company Characteristics. *Journal of Business & Economics Research*.

Journal of Business and Economics Research (B)	General	C	O
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Anderson, M., Englebrecht, T., Bisping, T., & Hasselback, J. (in press, 2007). A Further Inquiry into the Scholarly Productivity of Academic Accountants: Evidence from the Classes of 1980-1982. *Advances in Accounting*.

Advances in Accounting	Accounting	A	A
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Englebrecht, T. & Anderson, M. (2007). Valuation of Lottery Prize Payments for Estate Tax Purposes: An Analysis. *CPA Journal*, 77 (6), 52-59.

The CPA Journal (Feature Articles)	Accounting	B	A
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Englebrecht, T., Anderson, M., & Martinson, O. (2006). An Empirical Investigation of the Minority Interest and Marketability Discounts in Valuation of Closely Held Stock for Estate and Gift Tax Purposes. *Journal of Applied Business Research*, 22 (1), 89-102.

Journal of Applied Business Research* (A/B)	General	C	B
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Englebrecht, T. & Anderson, M. (2005). Conservation Easements and Estate Taxes: An Update. *Journal of Taxation of Investments*, 22 (2), 156-168.

Englebrecht, T., Anderson, M., & Bundy, T. (2005). Contingent Attorneys' Fees: The Income Tax Dilemma. *CPA Journal*.

The CPA Journal (Feature Articles)	Accounting	B	A
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Englebrecht, T. & Anderson, M. (2004). Charitable Contributions: An Analysis of Estates' and Trusts' Responsibilities. *CPA Journal*, 38-43.

The CPA Journal (Feature Articles)	Accounting	B	A
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Jordan, C., Clark, S., & Anderson, M. (2003). Preliminary Evidence of SFAS No. 130's Effect on Gains Trading in the Insurance Industry. *Journal of Applied Business Research*, 19 (4), 39-47.

Journal of Applied Business Research* (A/B)	General	C	B
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Englebrecht, T. & Anderson, M. (2003). Securing the Annual Gift Tax Exclusion for Transfers of Interests in Family Entities. *CPA Journal*, 24-31.

The CPA Journal (Feature Articles)	Accounting	B	A
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As the insert above from www.usm.edu indicates, Anderson has 9 journal publications. In each case, the result from the CoB's 2007-08 journal ranking process is inserted in the frame above. As indicated, there are only 5 A-level journal publications in the frame, and 4 of these are in *The CPA Journal*, which was upgraded by the 2007-08 CoB journal ranking committee just a few short weeks ago. The *Journal of Applied Business Research* has published two of Anderson's articles, but it is only a B, and that came after a recent upgrade from a C by the committee. The *Journal of Business and Economics Research*, which has published one of MMA's articles, was actually *downgraded* from a C to an Other by the committee, while the *Journal of Taxation of Investments* is not found in the ranking document at all.

Thus, Anderson's 7 or 8 estimate is completely off base, even if the unknown *JToI* is counted as an A. In fact, it would take counting the *JToI* as an A -- which it apparently is not -- to get Anderson into the 6 to 8 range that she proffered. Even then she barely crosses the threshold. It would seem that, based on the data here, Anderson may have shaded her recent court testimony a bit.

In addition to that, there remains a "subtext" to Anderson's description of her research record. Even though her last name begins with "An," she is listed as first author on only 1 of her 9 journal publications. Even then she is 1 of 4 authors, a fact that could cost her consideration points according to the newest version of *Enhancing Faculty Productivity* (i.e., the CoB's faculty handbook). The recent *Special Report*, "Built by Englebrecht," examined Anderson's publications data from three separate sources. None of these contained a coauthored piece with her PhD advisor (at Louisiana Tech University), Ted Englebrecht, that lists **Anderson** before him. This new source (above) indicates that this has finally occurred, with the four-author piece discussed just above. However, this result is completely undone by the revelation that Anderson has two articles with CoB accountants, Charles **Jordan** and Stanley **Clark**, and her name (**Anderson**) comes after both of these on both occasions. Finally, there are 24 authors scattered across the by-lines of Anderson's 9 journal publications. That comes to 2.67 authors per publication. Thus, even her average article is pushing the boundary for unfettered credit that is set out in the newly revised version of *Enhancing Faculty Productivity*.

For a look at a screenshot of Anderson's publications list, as shown on her personal web page at USM, continue to the next page.

Screen of Anderson's Journal Pubs, 6-23-2008

The screenshot shows a Mozilla Firefox browser window displaying the website for the College of Business at the University of Southern Mississippi. The page is titled "INTELLECTUAL CONTRIBUTIONS" and lists several refereed articles and invited articles/reviews. The browser's address bar shows the URL: http://www.usm.edu/business/faculty_staff/accounting_mis/Anderson/contributions.html. The Norton toolbar indicates "Phishing Protection on" and "Identity Safe". The website's navigation menu includes "Home", "Work Experience", "Courses Taught", "Intellectual Contributions", and "Service". The left sidebar contains a list of university departments and services, a search bar, and contact information for the College of Business.

College of Business

Home Work Experience Courses Taught Intellectual Contributions Service

INTELLECTUAL CONTRIBUTIONS

Refereed Articles

Jordan, C., Clark, S., & Anderson, M. (in press, 2008). Unusual Digital Patterns in EPS: Evidence on the Association Between Earnings Management and Company Characteristics. *Journal of Business & Economics Research*.

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Invited Articles/Reviews

POWER FOR THE INDIVIDUAL

SEARCH

A-Z Index - Directory

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