

Special Report

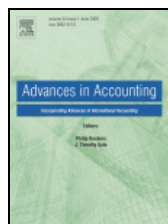
“Mary, Mary, Quite Contrary” An Investigative Series on CoB Faculty Research Credentials

Reports on the summer 2008 United States District Court depositions of [various](#) CoB accountants, including Mary Morgan Anderson, revealed quite a bit about the psyche of the CoB and JAG’s first-floor inhabitants. In [her own](#) deposition, Anderson [derided](#) accounting professor Marc DePree’s research, specifically testifying that DePree’s recent publication in *The CPA Journal* – an A-level [journal](#) in USM’s CoB – does not represent real accounting research and, as a consequence, should not count toward either DePree’s AACSB credentials or his annual evaluation. Anderson was, however, subsequently exposed as a “slipstream artist” by [a report](#) here at USMNEWS.net showing that Anderson’s work is (1) almost exclusively the result of her relationship with Ted Englebrecht, Anderson’s mentor at Louisiana Tech University, and (2) literally (at this point) *uncited*.¹



Mary Anderson

Now, reporters at USMNEWS.net have uncovered more evidence relating to Anderson’s research that further exposes her deposition criticisms of DePree and *The CPA Journal* as self-criticisms. That evidence comes via Anderson’s recent publication in *Advances in Accounting*, which is arguably the crown jewel in Anderson’s research portfolio.



Anderson’s recent article in *Advances in Accounting* is entitled “A Further Inquiry into the Scholarly Productivity of Academic Accountants: Twenty Years of Evidence from Classes of 1980-82.” This report doesn’t focus on the fact that (1) Anderson is the third of four authors, (2) the article is written with Englebrecht, whose name comes first, and

¹ As far as (1) goes, Englebrecht appears on the by-line in each of the five journal articles found for the report referenced above, and his name comes before Anderson’s in each case. For more on CoB faculty slipstreaming, see [1](#) and [2](#).

(3) Anderson is listed (on the by-line) *after* both Englebrecht and Bisping. Instead, this report focuses on USMNEWS.net sources' classification of this article as a sociology article (i.e., *not* an accounting article) whose subjects are academic accountants.²

The analysis of Anderson's co-authored article does not end with its classification. Below we have inserted the journal quality rankings used by Anderson and her co-authors in assessing the scholarly productivity of the accounting classes of 1980-82. The first and last columns, showing the journal rankings and the CoB accountants who have published one or more articles in each journal, were inserted by reporters at USMNEWS.net.

Table 2.

Weighted journal quality rankings

1	Journal of Accounting Research	2.25	
	The Accounting Review	2.25	
3	Journal of Accounting and Economics	2.00	
	Journal of Finance	2.00	
5	Accounting, Organizations, and Society	1.60	
	Contemporary Accounting Research	1.60	
	Journal of Accounting, Auditing, and Finance	1.60	
	Journal of the American Taxation Association	1.60	
	Journal of Business	1.60	
	Journal of Finance and Quantitative Analysis	1.60	
	Journal of Financial Economics	1.60	
	Management Science	1.60	
13	Auditing: a Journal of Practice and Theory	1.35	
	Journal of Accounting and Public Policy	1.35	DePree Smith

² Interestingly, though our sources all referred to the subject area of this article as sociology, some of them dismissed altogether the idea of academic research about academic research. That is, some felt there were two reasons that Anderson's article should not count toward her AACSB qualification or her annual evaluation.

	Journal of Business, Finance, and Accounting	1.35	
	Journal of Management Accounting Research	1.35	
	Journal of Taxation	1.35	
	National Tax Journal	1.35	
19	Abacus	1.15	DePree
	Accounting and Business Research	1.15	
	Behavioral Research in Accounting	1.15	
	Journal of Accounting Literature	1.15	
23	Accounting, Auditing, and Accountability	1.00	
	Accounting Horizons	1.00	
	Financial Analysts Journal	1.00	
	Issues in Accounting Education	1.00	DePree
	Journal of Accountancy	1.00	Clark DePree Jordan Pate
28	Advances in Accounting	0.95	Anderson
	International Journal of Accounting Education and Research	0.95	
	Journal of Accounting Education	0.95	
31	Advances in International Accounting	0.90	
	Advances in Taxation	0.90	
	Critical Perspectives in Accounting	0.90	
	The Journal of Information Systems	0.90	
	Research in Accounting Regulation	0.90	
	Research in Governmental and Non-profit Accounting	0.90	
37	Accounting Educators Journal	0.85	Henderson Jackson Jordan
	Accounting and Finance	0.85	

	The CPA Journal	0.85	Anderson Clark DePree Jordan Pate Smith
	Management Accounting	0.85	Clark DePree Smith

As the table above shows, DePree dominates the CoB's accountants, and Anderson in particular, in terms of high-quality academic research.³ Specifically, Anderson has published in only two of the Top 40 journals in accounting, whereas DePree has published in *triple* that number. Going further, Anderson has yet to publish in any of the Top 25 journals in accounting, while DePree has appeared in no fewer than four of these. Finally, while DePree has published in two separate Top 20 accounting journals, and in one Top 15 journal, Anderson has yet to publish (once again) in an accounting journal outlet at either level.

³ For a look at various USMNEWS.net reports indicating where CoB accountants have published, see [Two for #1?, CoB News, 27-June-2008](#), individual CoB faculty webpages and other reports at www.usmnews.net.