

Special Report

James Henderson "Present[s] Paper" in Orlando **An Investigative Series on CoB Travel**

This "Special Report" continues a multi-part examination of Employee Travel Vouchers in USM's College of Business. In this report, we examine the details of a trip to Orlando made by James Henderson (Associate Professor of Accounting) in January of 2004. The details of this trip are presented below.

Purpose and Place of Visit

Below, we represent a facsimile of what Henderson entered near the top of the travel voucher he filed with regard to his January 2004 trip to Orlando:

Purpose and Place of Visit	Department Name
PRESENT PAPER ORLANDO, FL	ACCOUNTING & INF. SYS

The voucher was signed by James Henderson and Roderick Posey, the Director of SAIS at the time.

Employee Travel Voucher Number

There was no voucher # placed at the bottom of the Employee Travel Voucher form that was processed.

What follows in the space below is a detailed analysis associated with Henderson's 2004 trip to Orlando, FL.

Analysis of Expenses

No Voucher #

MEALS AND LODGING

Date	1-5-04	1-06	1-07	1-08	Total
Breakfast	\$5.00	\$10.00	\$10.00	\$5.00	\$30.00
Lunch	\$10.00	\$10.00	\$10.00	\$10.00	\$40.00
Dinner	\$20.00	\$20.00	\$20.00	\$10.00	\$70.00
Lodging	\$143.84	\$143.84	\$143.84		<u>\$431.52</u>
					\$571.52

TRAVEL BY PERSONAL VEHICLE

Date	From	To	Miles	
1-05-04	HATTIESBURG	ORLANDO	611	
1-08-04	ORLANDO	HATTIESBURG	611	
				\$458.75

OTHER EXPENSES

Item	Date	Place Where Expenses Occurred	Amount
Registration		ORLANDO	\$250.00
Tips/Bagg. Han.	1-5&1-8	ORLANDO	\$20.00
Parking/Tolls			\$6.00
COPYING			\$17.04
		Total Other Expenses	\$293.04
		Total Expenses	\$1,322.81
		MAXIMUM REIMBURSEMENT ALLOWED → \$1,322.81	

Additional Analysis

Henderson’s “Purpose and Place of Visit” entry is Niroomand-esque in that it is about as non-descriptive as it could possibly be. A check of Henderson’s SEDONA records (as of 5/2/2006) indicates that he would not be considered “research active” in the usual sense of the term. In the **INTELLECTUAL CONTRIBUTIONS** section of Henderson’s SEDONA vita there is a single entry only. That entry is presented below:

INTELLECTUAL CONTRIBUTIONS:

Dissertation

An Empirical Investigation of the Dichotomous Effects with Respect to External Credibility and Microeconomic Impact.

In fact, Henderson’s SEDONA vita contains just over 100 words, making it only slightly more word-intensive than Posey’s 79-word SEDONA record (see other reports at usmpride.com). There are no entries on Henderson’s record relating to paper presentations in any location.

What we do know is that this was a \$1,300+ trip, paid for by USM. There is no record in the CoB (SEDONA is the “single-source” of CoB information) of anything resembling an academic contribution regarding this 2004 trip to Orlando.

Why would *Henderson* want to be in *Orlando* in *January* of 2004?