

“Things are going to change around here.”



Dr. K.E. "Skip" Hughes II

Dear Accounting Colleagues,

I met with Director Hughes a few days ago and that's what he said: He "jumped on this train as the train is already moving down the track." But, be clear, now that the economists are gone, "[t]hings are going to change around here."

Declaring "things are going to change around here" is not a new idea for new administrators at CoB/USM, but Director Hughes really means it. Unlike Dean Gunther who "was not an archeologist," Director Hughes is "on the train...moving down the track." Okay, we've got that clear, let's get an idea of what he expects. I'll share with you his "beliefs" and "feelings" in his own words in a series of reports. We'll devote several discussions to research.

This report will provide an overview of Director Hughes' "feelings" about research expectations. Note that his "feelings," as you will observe, have only coincidental, if any, relation to CoB's Faculty Handbook, Journal Ranking, or its purpose. According to Director Hughes topics of research should be in line with subjects like "how I love depreciation." And such research should be published in *Accounting Horizons* and *Issues in Accounting Education*. He doesn't expect you to publish in *Journal of Accounting Research*, especially during the current cutback in funding, but *Horizons* and *Issues* are what he expects from you—you can do it! Now, if you go against his "feelings" to do something in practitioner journals like the *Journal of Accountancy*, *CPA Journal*, or *Strategic Finance* ["I (Hughes) rue the day *Management Accounting* changed to *Strategic Finance*—it doesn't have a lot of value for me (Hughes)], you are not going to get credit for it if it doesn't "connect the dots" with his "feelings" about how it compares with the standard, "how I love depreciation." Also, understand that the methodology, if you have one, had better be a methodology Director Hughes can understand, like "matrix algebra, stuff like that"—real accounting topics and methodologies he can read.

To sum up Director Hughes' "feelings", "if you aim as high as you can and accounting is in the title of the journal, I think that you would be safe." If it's a topic other than something like "how I love depreciation", "I [Hughes] couldn't support it."

Stay tuned for more of Director Hughes' research expectations.

Your colleague,

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