

Editorial

Things have not changed around here, Director Hughes.

Director Hughes told me “[things are going](#) to change around here [University of Southern Mississippi School of Accountancy].” He made this solemn promise in a discussion of research he expected faculty to accomplish now that he was Director of the School of Accountancy. He wasn’t the first new director to make such pledge. I advised Hughes that he would have to change faculty who for decades published only in low quality journals. I also wished him luck.

Director Hughes memorialized his commitment [years ago] to quality in the [SoA Mission Statement](#) which includes a faculty requirement to publish quality research articles.

If Director Hughes accomplishes the mission that faculty produce quality research articles, then Associate Professor Mary Morgan Anderson must be publishing quality research articles – or is she? According to USM’s webpage for the School of Accountancy for the period between 2008 and 2010:

“Research – Publications (2008-2010)

Associate Professor Mary Anderson

Jordan, C., Clark, S., & Anderson, M. (2008). Unusual Digital Patterns in EPS: Evidence on the Association Between Earnings Management and Company Characteristics. *Journal of Business & Economics Research*, 6 (1), 31-40.”

Mary Morgan Anderson published only one article in 2008, 2009, and 2010. **[And nothing since, according to [SoA website](#) reporting her publications between 2010 and 2013.]** Anderson was the third named author –the first two being SoA Professor Charles Jordan and former SoA Professor Stan Clark. Typically, the order of names indicates she contributed the least of the three, particularly when the names are not presented in alphabetic order.

Furthermore, the *Journal of Business & Economics Research* is the lowest level of publication with a College of Business’ Journal Ranking of “O” (other). A rank of O is equivalent to a “D” for a student grade. “O” is one step above putting research in the trash it is so unworthy. In terms of the School of Accountancy’s/Director Hughes’ mission “to extend the knowledge boundaries of the accounting discipline,” it’s on a par with what to expect from a graduate student’s first foray in the publication process—like extending personal knowledge, not extending “the knowledge boundaries of the accounting discipline.”

If that weren’t enough, Director Skip Hughes’ personal criteria places Dr. Anderson’s research *in* the “trash.” Director Hughes specified his criteria for evaluating journals and articles in our conversations that he insisted on recording. Hughes would observe, according to his own standards, that “Accounting” is not in the title of the journal’s or the

article's title. He can't support, according to his own standards, an article without "Accounting" in the journal title and article title. He would also point out that the article is not about "how I love depreciation," so it will not pass Hughes' "Kosher" criterion. And, let us not forget Hughes' most important journal evaluation criterion: "LSU would say you're smoking dope on this, okay?" [Keep in mind that Hughes, insisting that his words be recorded, insisted that "Accounting" has to be in the title, "how I love depreciation" has to be the subject of the research, and the "LSU smoking dope" standard he applies to determine the quality of the journal.]

That means that the "Journal of Business & Economic Research" should have earned Dr. Morgan between a zero and one out of a possible score of five on the annual evaluation for research. [Without any publications since 2008, Anderson should have gotten a score of zero for research for the past several years.] Given the fact that Director Hughes assigned a zero score for an award winning A-level publication by this editor, perhaps Dr. Hughes should be considering disciplinary action against Dr. Anderson for her failure in research.

Furthermore, if Director Hughes continues to fail the mission that faculty produces quality research articles, perhaps the Dean should consider whether Director Hughes remain as director.

[The bottom line:](#)

Things [have not changed](#) around here, Director Hughes.