

If Presentations before Peers at Academic Meetings Predict the Future Quality of Faculty Publications

USM's School of Accountancy Looks to Continue to be an Embarrassment

The School of Accountancy Mission Statement proclaims: “School of Accountancy faculty are actively engaged in scholarly, professional and pedagogical research to extend the knowledge boundaries of the accounting discipline while maintaining currency of their academic/professional qualifications as well as the School’s curriculum.” Although scholarly research can take several forms, accounting research is often measured by (1) the number and quality of published articles, and, (2) **presentations of ongoing research before an audience of one’s peers**. Presentations given in the 2008-2010 period are listed by the presenting faculty member.” (Emphasis added.)

This report considers the quality of “presentations of ongoing research” as a predictor of publishing in quality journals. Unfortunately, the following list of presentations by SofA faculty lead to the inevitable conclusion that the SofA is looking at a weaker future research productivity than in the past. This should be a matter of concern given the historically weak research from the SofA. In case anyone has forgotten, during its last visit, AACSB complained about the low quality of publications—leading to probation for the SofA.

Given the recent faculty presentations, let’s take a look at the miserable prospects for SoA faculty to hit quality research journals in the future. First, consider the recent past presentations:

Research – Presentations (2008-2010)

Professor K.E. “Skip” Hughes II

Crumbley, D.. L., Hughes II, K. E., & Pate, G. (2010, April). Moving Beyond Student Evaluations of Teaching (SET): A Balanced Scorecard Approach for Evaluating Teaching Performance. AAA Southeast Regional Meeting, Mobile, Alabama.

Crumbley, D. L., Hughes II, K. E., & Pate, G. (2009, August). Student Evaluation of Teaching (SET): Student Perceptions of Factors Affecting the SET Rating Process. American Accounting Association Annual Meeting, New York City, New York.

Hughes II, K. E., Johnson, J., & Omonuk, J. B. (2008, August). Rate Regulation and Earnings Management: Evidence from the U.S. Electric Utility Industry. American Accounting Association Annual Meeting, Anaheim, California.

Associate Professor Steve Jackson

Chene, D., Violette, G., & Jackson, S. (2008). Readability of Auditing Textbooks:

An Analysis Using the Cloze Procedure. Academy of Accounting, Finance and Economics, New Orleans, Louisiana.

Jackson, S. (2008). The Impact of Using an Auditing Novella in an Undergraduate Auditing Class. Academy of Accounting, Finance and Economics, New Orleans, Louisiana.

Professor Charles Jordan

Jordan, C. E., Clark, S. J. , & Donald, M. (2008). Using Financial Statement Analysis to Explain the Variation in Firms' Earnings-Price Ratios. Allied Academies International Conference, Tunica, Mississippi.

Jordan, C. E. (2008). Should EPS be Taught as a Means of Making Intercompany Performance Comparisons. University of Southern Mississippi, Hattiesburg, Mississippi.

Assistant Professor Diane Parker

Parker, P. D. (2010, October). Analysts' Earnings Forecasts: Implications for Managed Earnings. Allied Academies International Conference, Las Vegas, Nevada.

Parker, P. D. (2010, July). Managed Earnings: A Closer Look At Pension Expense. Allied Academies International Internet Conference, Internet, Virtual.

Parker, P. D. (2010, October). Analysts' Earnings Forecasts. USM - Letters Day, Hattiesburg, Mississippi.

Parker, P. D., Boone, J., & Swanson, N. (2010, January). Is the Sarbanes-Oxley Act Effective in Reducing Pension Manipulation? 2010 AAA Southeast Region Meeting, Mobile, Alabama.

Parker, P. D. (2009). Sarbanes Oxley Act Impacts Pension Expense Reporting. University of Southern Mississippi - Faculty Workshop, Hattiesburg, Mississippi

Professor Rod Posey

Posey, O. G., Posey, R. B. , & Garrison, C. P. (2010). Computer Security: What Business Professionals Don't Know Could Hurt You. Society of Business, Industry and Economics (SOBIE), Destin, Florida.

Posey, R. B. & Thompson, F. (2010). Ignoring the Standards: A Study of County Governments. Southeast American Accounting Association Meeting, Mobile, Alabama.

Posey, R. B. & Thompson, F. (2010). Ignoring the Standards: A Study of County Governments. Society of Business, Industry and Economics (SOBIE), Destin, Florida.

Posey, R. B. & Albin, M. (2008, December). An Analysis of the Implementation of

GASB 34: A Study of County Governments. Academy of Accounting, Finance and Economics, New Orleans, Louisiana.

Posey, O. G., Posey, R. B. , & Garrison, C. (2008, March). Computer Security: What Information Systems Students Don't Know Could Hurt You. 2008 SWDSI, Houston, Texas.

Only two presentations could have any claim to aiming at quality journals. And, their prospects are slim at that. The rest, like Jackson's favorite, Academy of Accounting, Finance and Economics, New Orleans, Louisiana, or Jordan's favorite, Allied Academies International Conference, Tunica, Mississippi—International? (funny, if it weren't so sad), or Hughes' favorite, AAA Southeast Regional Meeting, Mobile, Alabama, are the *lowest level venues of presentations available to academic accountants*.

One more comment about SoA Director Hughes' peculiar views about presentations at the SoA. As previously reported by the editor of usmnews.net, even award winning presentations at the national Decision Sciences Institute are a waste of time. So, why does the SoA bother to report Rod Posey's regional SW Decision Sciences Institute, Houston presentation. Let's review specifically what Hughes said on tape—he insisted on recording our conversation as previously reported on usmnews.net (<http://www.usmnews.net/USMNews.12.21.09.pdf>):

Our new Director of School of Accountancy, Skip Hughes, has declared, "Decision Sciences is not accounting." Service or research may be done for your own personal edification, Rod [Posey], but, no, it won't count.

I tried to convince Skip that "Decision Sciences Institute has an accounting section and, in addition, is multi-disciplinary." Alas, there was no deterring him from his "feelings" about Decision Sciences Institute.

Skip said, "Well, ah, [Decision Sciences Journal] is not listed under journals in accounting. Decision Sciences is not accounting," Skip reiterated. "Decision Sciences is part of Information Systems. It's," he repeated again, "not accounting...It's listed under MIS."

Of course, as we know, Skip got that wrong (Decision Sciences Journal is listed under "Discipline: General" and not under MIS), but that won't matter because he will see that service and research associated with Decision Sciences Institute does not count in annual evaluations. Skip said he was making these representations as Director of School of Accountancy and that his "feelings" were not a special standard for me; they apply to all of us. "I don't believe," Skip shared with me, "that organization [Decision Sciences Institute] is very prestigious, okay...You asked for my advice, if you don't like it, you can say shove it."

Well, Skip, were you lying? Or do you, like many before you, evaluate faculty on the

basis of something other than merit. Of course, evaluations that have little or nothing to do with objective merit may lead down the road to AACSB *probation*. Well, let's not worry about that. You can follow our past dean, Harold Doty, by telling everyone that the SofA was placed on *continuing review*. (You may want to consult Jerry Trapnell, though. He calls it *probation*.)