

# Research at the School of Accountancy

## University of Southern Mississippi

### Part 2

Here's what the list of School of Accountancy's research looks like when the list is corrected for a marketing ploy of duplication, commonly called puffery, and research done at institutions other than the University of Southern Mississippi.

After adjusting for duplicative puffery and research done at other institutions, the number of publications at the School of Accountancy **declines from 45 to 18**. (Compare with the [publications listed in part 1](#).) And none of those publications can be interpreted as having any significance, rigor, or impact at all with regard to SoA's mission "to extend the knowledge boundaries of the accounting discipline."

#### Journal Articles

Research – Publications (2008-2010) for the entire School of Accountancy. Professors Hughes' and Dugan's research was done at other institutions even though some of their work was published after they arrived at USM. The articles are, therefore, excluded from research done by faculty while at SoA, USM.

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.

Jordan, C. E., Clark, S. J. , & Hames, C. C. (2010). The Impact of Audit Quality on Earnings Management To Achieve User Reference Points In EPS. *Journal of Applied Business Research*, 26 (1), 19-30.

Jordan, C. E., Clark, S. J. , & Posey, R. B. (2010). Cosmetic Earnings Management in the Oil, Gas and Energy Industry Before and After Sarbanes-Oxley. *Oil, Gas & Energy Quarterly*.

Jordan, C. E., Clark, S. J. , & Donald, M. (2009). Using Financial Statement Analysis to Explain the Variation in Firms's Earnings-Price Ratios. *Academy of Accounting and Financial Studies Journal*, 13 (1), 91-102.

Jordan, C. E., Clark, S. J. , & Hames, C. (2009). Manipulating Sales Revenue To Achieve Cognitive Reference Points: An Examination of Large U.S. Public Companies. *Journal of Applied Business Research*, 25 (2), 95-103.

Jordan, C. E. & Clark, S. J. (2008). Identifying Factors Related to the Earnings-Price Ratios of Financial Service Firms. *Journal of Business and Economic Perspectives*, 34 (23), 35-45.

Jordan, C. E., Clark, S. J. , & Pate, G. R. (2008). Earnings Manipulation To Achieve Cognitive Reference Points In Income. *Academy of Accounting and Financial Studies Journal*, 12 (3), 97-112.

Jordan, C. E., Clark, S. J. , & Vann, C. E. (2008). Do Gender Differences Exist In the Publication

Productivity Of Accounting Faculty? *Journal of Applied Business Research*, 24 (3), 77-86.

Clark, S. J. & Jordan, C. E. (2008). The FASB's New Rule for Accounting for Uncertainty in Income Taxes: Its Application and Effects on the Oil and Gas Industry. *Oil, Gas & Energy Quarterly*, 56 (4), 823-828.

Jackson, S. & Posey, R. (2008). Use Of Sunk Costs In Decision-Models And The Impact On Teaching. *Journal of Business and Economic Perspectives*, XXXIV (1).

Chene, D., Violette, G., & Jackson, S. (2008). Readability of Auditing Textbooks: An Analysis Using the Cloze Procedure. *Advances in Accounting, Finance and Economics*, 1 (1), 16.

Waldron, M. A. & Jordan, C. E. (2010). The Comparative Predictive Abilities of Accrual Earnings and Cash Flows in Periods of Economic Turbulence: The Case of the IT Bubble. *Journal of Applied Business Research*, 26 (1), 85-98.

Jordan, C. E. & Clark, S. J. (2009). Oil Company Profits: Setting the Record Straight. *Oil, Gas & Energy Quarterly*, 57 (3), 543-548.

Parker, P. D. (2010). Analysts' Earnings Forecasts: Implications for Managed Earnings Via Pension Expense. *Academy of Accounting and Financial Studies Journal*, forthcoming.

Parker, P. D. (2010). Managed Earnings: A Closer Look at Pension Expense. *Academy of Accounting and Financial Studies Journal*, forthcoming.

Parker, P. D. (2009). Managing Pension Expense to Meet Analysts' Earnings Forecasts: Implications for New FASB Standard. *Academy of Accounting and Financial Studies Journal*, 13 (Special Issue), 103-116.

Parker, P. D., Bishop, Jr., J. S., & Sylvestre, J. (2008). RFID Technology Drives Shift in Inventory Valuation to Specific Identification. *Commercial Lending Review*, 23 (4), 31-38.

Posey, R. B. (2009). Ratio Benchmarks for Mississippi Counties. *Mississippi CPA*, XLVIII (8), 18-19.

Skip, the publication record at the SoA under your leadership continues to be an embarrassment. Contrary to your bold statement to usmnews.net's editor, things on the publication front in the SoA, haven't changed at all. The only thing that seems to have changed is the [inflated salaries](#) enjoyed by Dean Nail's new hires.