

Mary Morgan Anderson

What is the Quality of Her Research?

To Apply a Director Hughes' Evaluation Criterion: Is She "Smokin' Dope?"

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 to quality in the [SoA Mission Statement](#) which includes a faculty requirement to publish quality research articles.

However, let's match his words with what the faculty is really doing. 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 (which has now been replaced)

"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. Mary Anderson was the third named author –the first two being former SoA Professors Charles Jordan and 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.

If that weren't enough, Director Skip Hughes' personal criteria place 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 that "Accounting" is not in the title of the journal's or the article's title. He can't support the 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?”

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. 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.

Let’s take it a step further, according to the [School of Accountancy webpage](#), Dr. Anderson has not published a single article of any ranking since 2008 – nearly six years.

Furthermore, since Director Hughes appears to have failed the mission that faculty produces quality research articles, perhaps Dean Gilbert decided to [replace Director Hughes](#).

Of course, Dr. Anderson will not be disciplined for her failure to publish because

Things have not changed around here, Director Hughes.