

**Journal of Forensic  
Accounting Research**

A Publication of the Forensic  
Accounting Section of the American  
Accounting Association



**American  
Accounting  
Association**  
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**Information Packet**

## INTRODUCTION

The objectives of the *Journal of Forensic Accounting Research (JFAR)* are to promote excellence in the research, teaching, and practice of forensic accounting, with a balance among basic research, practice, and education. In addition, forensic accounting research is to be broadly conceived, and not limited to fraud research. Appropriate topics for the journal include, but are not limited to:

- Behavior and judgment in forensic accounting
- Business valuation
- Computer forensic analysis
- Consumer frauds (online, other)
- Corruption (corporate, governmental, Foreign Corrupt Practices Act)
- Cross-cultural issues in fraud
- Data analytics
- Expert witness activities
- Ethics (judgment, behavior)
- Fraudulent financial reporting
- Fraudulent accounting research
- Governance and fraud
- Insurance recovery
- Internal controls/COSO/ERM
- Investment scams
- Litigation support/services
- Pattern recognition and anomaly detection
- Professional regulation and policy issues
- Psychology and social psychology of fraud
- Tax fraud (individual or corporate)
- Technology for detecting, investigating, or committing fraud
- Theft of corporate assets (by employees, managers, third parties)

*JFAR* does not publish material typically published in law reviews, concerning the interpretation of laws or court cases. Appropriate contributions will include scholarship of discovery, integration, application, and teaching as follows<sup>1</sup>:

- Appropriate methodologies for *discovery-based research* include, but are not limited to, laboratory studies, surveys, theory-based analyses, case studies, critical analyses, and studies using archival data.
- If the study is a replication or primarily reports nonsignificant results, the letter to the editor should so indicate. Replications play a crucial role in the research process and are welcome. They would normally be published as a “Research Note,” which is substantially shorter than an original article because it closely cites the original study. Studies in which the hypothesized effects are not found (i.e., studies that have “nonsignificant” results) will be considered if they have been rigorously conducted, are theoretically sound, and demonstrate high construct validity, internal validity, and statistical power.
- Appropriate *integrative* papers will provide syntheses of academic or practice literature in an area related to the topics such as those listed above. They must provide new insights into the literature that will facilitate further research or enhance the application of knowledge.
- *Applied* studies might bring to forensic accounting settings specific tools or techniques. A good example is Nigrini’s introduction of Benford’s Law as an analytical tool to detect fabricated financial numbers.

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<sup>1</sup>Boyer, E. L. 1990. *Scholarship Reconsidered: Priorities of the Professoriate*. Princeton, NJ: The Carnegie Foundation for the Advancement of Teaching.

## EDITORS AND EDITORIAL BOARD

### Editor

#### **Charles D. Bailey, Ph.D.**

James Madison University

Professor Bailey is Professor of Accounting and Jackson E. Ramsey Centennial Chair in Business at James Madison University, where he teaches cost/managerial accounting and international business ethics for accountants. He is the inaugural editor of *JFAR*, appointed in 2014 and reaffirmed in 2017. Always active in the publication and review process, he currently serves on the editorial boards of other AAA journals and has been an associate editor of *Issues in Accounting Education* and *Journal of Accounting Education*. His research appears in numerous journals, including *The Accounting Review*; *Journal of Accounting Research*; *Accounting, Organizations and Society*; *Journal of Management Accounting Research*; *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; *Issues in Accounting Education*; *Journal of Accounting Education*; *Management Science*; *Journal of Social Psychology*; *Marketing Education Review*; *IIE Transactions*; and *Economic Inquiry*. From 2003–2005, Dr. Bailey served as Chair-Elect and Chair of the Accounting, Behavior and Organization section of the AAA.

### Associate Editors

#### **D. Larry Crumbley, Ph.D.**

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Professor Crumbley is on the faculty of Louisiana State University where he teaches forensic accounting and petroleum accounting courses. He is the author of more than 360 articles and 65 books, including *Forensic & Investigative Accounting*, 8th edition, with Commerce Clearing House. In 1999, he created the *Journal of Forensic Accounting*, and he later created the *Journal of Forensic & Investigative Accounting*. He has been editor of the *Oil, Gas & Energy Quarterly* for more than 40 years. He has 13 educational novels, including *The Big R: A Forensic Accounting Action Adventure*, starring an Internal Auditor of the New York Yankees and a forensic accountant. A frequent speaker in the U.S. and internationally on forensic accounting and petroleum accounting, Dr. Crumbley was named by the NACVA as one of only 24 Pioneers of the Profession in Their Industry Titans—The Financial Consulting Profession's Most Influential. He was the chair of the Teaching and Curriculum section, the founder and first President of the Forensic Accounting section, president of the Gender Issues and Worklife Balance section, and founder and first president of the American Taxation Association. He is a AAA council member.

#### **Carol Callaway Dee, Ph.D.**

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Carol Callaway Dee is the Associate Professor of Accounting at the University of Colorado Denver. Professor Dee teaches graduate and undergraduate auditing, financial accounting, and accounting theory. She has published in several top academic journals such as *The Accounting Review*; *Issues in Accounting Education*; *Current Issues in Auditing*; *Contemporary Accounting Research*; *Research in Accounting Regulation*; *Advances in Accounting*; *Journal of Accounting and Public Policy*; *Oil, Gas, and Energy Quarterly*; and *Journal of the Accounting Literature*.

#### **James A. DiGabriele, Ph.D.**

Montclair State University

Professor DiGabriele is a professor in the Department of Accounting & Finance. He is a Certified Public Accountant (CPA) licensed in the state of New Jersey, is accredited in Business Valuation (ABV), and Certified in Financial Forensics (CFF). He is also a Certified Fraud Examiner (CFE), Certified Financial Services Auditor (CFSA), Certified Forensic Accountant (CRFAC), Certified Valuation Analyst (CVA). His articles have appeared in numerous academic and professional journals including: *Accounting Horizons*, *Critical Perspectives on Accounting*, *Issues in Accounting Education*, *Journal of Legal Economics*, *Journal of Forensic Accounting*, *Journal of Forensic & Investigative Accounting*, *The CPA Journal*, *Journal of Accountancy*, *Journal of Business Valuation & Economic Loss Analysis*, *Journal of Applied Accounting Research*, and *Accounting Research Journal*.

**William N. Dilla, Ph.D.**

Iowa State University

Professor Dilla is the Union Pacific/Charles B. Handy Professor of Accounting at Iowa State University, where he teaches courses in auditing and fraud examination. He also maintains a research affiliation with the University of Gothenburg. His research focuses on accounting information displays, the relationship between internal audit activities and information security effectiveness, fraud in online environments, and the integration of management and sustainability control systems. His publications appear in *The Accounting Review*, *Decision Sciences*, *Auditing: A Journal of Practice and Theory*, *Accounting Horizons*, *Behavioral Research in Accounting*, *International Journal of Accounting Information Systems*, and *Journal of Information Systems*. He currently serves as an associate editor for the *International Journal of Accounting Information Systems*.

**Lisa Jack, Ph.D.**

University of Portsmouth

Professor Jack is professor of accounting at University of Portsmouth in the UK. She is a Fellow of the Association of Chartered Certified Accountants and spent 10 years working as an auditor in the private and public sectors before moving into an academic career. She was elected president of the British Accounting and Finance Association for 2016-2018 and served as vice-president from 2015-2016. She is part of the forensic accounting masters programme team at Portsmouth Business School and is associated with the University's Centre for Counter Fraud Studies. Other research interests include management control, qualitative research and the agri-food industry. Her books include *The Routledge Companion to Accounting Communication* and *Accounting and Social Theory: an Introduction*. Publications include papers in *Management Accounting Research*, *Critical Perspectives in Accounting*, *The British Accounting Review*, and *Accounting, Auditing and Accountability Journal*. She has previously served on the Editorial Board of *Issues in Accounting Education*.

**Chih-Chen Lee, Ph.D.**

Northern Illinois University

Professor Chih-Chen Lee is the William and Dian Taylor Professor of Accountancy and Coordinator of International Business Seminar at NIU and the Director of Global Initiative in the Department of Accountancy. Professor Lee is also a certified public accountant (CPA) and certified fraud examiner (CFE). Her research focuses on accounting information systems and auditing, particularly forensic accounting and fraud examination. Her work has been published in *Accounting Horizons*, *International Journal of Accounting, Auditing and Performance Evaluation*, *Strategic Finance*, *Journal of Forensic & Investigative Accounting*, *Journal of Business Ethics*, *International Journal of Auditing*, *Behavioral Research in Accounting*, *Journal of Information Systems*, *Advances in Behavioral Research*, *Journal of Forensic Accounting*, *Journal of Health Care Finance*, among others.

**Timothy A. Pearson, Ph.D.**

Georgia Southern University

Timothy A. Pearson is professor and director of the School of Accountancy at Georgia Southern University. Professor Pearson is Executive Director Emeritus of the Institute for Fraud Prevention (IFP), an industry-supported research center housed at West Virginia University founded by the ACFE and AICPA. His work with the IFP was featured in the cover story of the Jan/Feb 2010 edition of *Fraud Magazine*. Professor Pearson has conducted funded research sponsored by PwC, LexisNexis, the National Institute of Justice, the National Library of Medicine and the National Science Foundation. He has published his research in refereed journals including *Contemporary Accounting Research*, *Journal of Accounting and Public Policy*, *Issues in Accounting Education*, *Journal of Public Budgeting*, *Accounting and Finance*, *Law Enforcement Forum*, and *The CPA Journal*. He is a member of the Association of Certified Fraud Examiner's Higher Education Committee and the Association of Certified Financial Crime Specialists. He also is on the Financial Executives International Governance, Risk and Compliance Task Force. He has served as president and board member for the WV Tax Institute.

**Dan N. Stone, Ph.D.**

University of Kentucky

Dan N. Stone is a Gatton Endowed Chair in the Von Allmen School of Accountancy. His joint Ph.D. degree is in accounting and information technology from the University of Texas at Austin. He has published more than 40 academic works and is the former senior editor of *Journal of Information Systems*. His recent research investigates online deception, mindfulness, and knowledge practices among professionals.

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## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Journal of Forensic Accounting Research* for the period from 2014 to 2017.

**TABLE 1**  
**Annual Activity Summary – For the Journal Year**

Year	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation	Decision Letters Sent	Manuscripts In-Process, End of Year
	(a)	(b)	(c)	(a)+(b)+(c) = (d)	(e)	(d)–(e) = (f)
2017	3	17	13	33	29	4
2016	2	16	16	34	31	3
2015	0	19	1	20	18	2

- (a) Includes submissions in the editor's hands, but excludes revise and resubmit editorial decisions in authors' hands.  
 (b) New manuscripts, excluding resubmissions.  
 (c) Resubmissions of previous revise and resubmit editor decisions.  
 (d) Evaluation means all actions by referees, associate editor, and/or editor are complete and the manuscript has been returned to the authors.  
 (e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.  
 (f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors' hands).

Table 2 shows acceptance and rejection rates for the period from 2014 to 2017.

**TABLE 2**  
**Annual Outcome Summary – By Journal Year Annual Cohort**

Year	New Submissions Received	Number of Rejections	Percentage of Rejections	Number of Papers in Process	Percentage in Process	Number of Acceptances	Percentage of Acceptances
	(a)	(b)	(c) = b/(a)	(d)	(e)=(d)/(a)	(f)	(g)=(f)/(a)
2017	17	6	35%	11	65%	0	0%
2016	16	10	63%	2	12%	4	25%
2015	19	13	68%	0	0%	6	32%

- (a) Number of submitted manuscripts from that year's cohort  
 (b) Percent of rejected manuscripts from that year's cohort  
 (c) Number of manuscripts still being evaluated (no report yet, revise, resubmit)  
 (d) Percent of manuscripts from that year's cohort still being evaluated  
 (e) Number of accepted manuscripts from that year's cohort  
 (f) Percent accepted manuscripts from that year's cohort

## AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association publishes 17 journals in the areas of accounting research, education, practice, and public interest. Table 3 shows the download of articles from the AAA's Digital Library (<http://www.aaajournals.org>) and content aggregators (EBSCO, JSTOR, and/or Proquest) in 2016.

**TABLE 3**  
**2016 AAA Digital Library and Content Aggregators Downloads (Full-Text)**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	974,213
<i>Accounting Horizons</i> *	271,726
<i>Issues in Accounting Education</i> *	216,922
<i>Auditing: A Journal of Practice &amp; Theory</i>	203,106
<i>Journal of Management Accounting Research</i>	102,280
<i>Current Issues in Auditing</i>	95,046
<i>Journal of Information Systems</i>	86,981
<i>Behavioral Research in Accounting</i>	56,410
<i>The Journal of the American Taxation Association</i>	36,369
<i>Journal of International Accounting Research</i>	34,708
<i>Journal of Emerging Technologies in Accounting</i>	11,865
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	10,876
<i>Accounting and the Public Interest</i>	9,652
<i>The ATA Journal of Legal Tax Research</i>	5,788
<i>Journal of Financial Reporting</i>	2,590
<b><i>Journal of Forensic Accounting Research</i></b>	<b>441</b>

\* Association-wide journal.

### Other Important Statistics

1. Median time to first decision (2017): 63 days
2. Median time to final decision (2017): 76 days
3. Percentage of international authors: 11%
4. This journal is in start-up phase. *JFAR*'s first year of publication was 2016.



## TOP 10 ARTICLES (AAA Digital Library, 2017)

1. Financial Reporting Fraud: Public and Private Companies  
*Scott Fleming, Dana R. Hermanson, Mary-Jo Kranacher, Richard A. Riley*
2. The Implications of the Similarity Between Fraud Numbers and the Numbers in Financial Accounting Textbooks and Test Banks  
*Mark J. Nigrini*
3. Domestic Asset Tracing: Identifying, Locating and Freezing Stolen and Hidden Assets  
*Carl J. Pacini, William S. Hopwood, Debra T. Sinclair*
4. Moderating “Cry Wolf” Events with Excess MAD in Benford’s Law Research and Practice  
*Bradley J. Barney, Kurt S. Schulzke*
5. Unique Characteristics of Predator Frauds  
*Dana R. Hermanson, Scot Justice, Sridhar Ramamoorti, Richard A. Riley*
6. Collusive Fraud: Leader, Incident, and Organizational Characteristics  
*Carol C. Bishop, Dana R. Hermanson, Richard A. Riley*
7. Whistleblowing on Fraud for Pay: Can I Trust You?  
*Cynthia P. Guthrie, Eileen Z. Taylor*
8. Does Viewing Sacrificed Integrity as a Negotiable Cost Promote Acceptance of Fraud?  
*Joseph C. Ugrin, Marcus D. Odom*
9. The Effects of Gamification on Corporate Compliance Training: A Partial Replication and Field Study of True Office Anti-Corruption Training Programs  
*Ryan J. Baxter, D. Kip Holderness, David A. Wood*
10. A Repeat Offender of Corruption: South MunaiGas Case Study  
*Willie D. Reddic, Sandra Waller Shelton, Georgi K. Shmagel*

## TOP KEYWORD SEARCH (AAA Digital Library, 2015–2017)

	Keyword	Searches Run
1.	Management	24,213
2.	Auditing	24,201
3.	Audit	22,129
4.	IFRS	20,722
5.	Audit quality	18,877
6.	Governance	15,618
7.	Accounting	14,576
8.	Financial accounting	13,753
9.	Earnings	13,053
10.	Auditor fees	12,313