

**Journal of Forensic  
Accounting Research**

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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

#### Zabihollah (Zabi) Rezaee

The University of Memphis

Zabihollah (Zabi) Rezaee is currently the Thompson-Hill Chair of Excellence, tenured Professor of Accounting at The University of Memphis. He served a two-year term (2004–2006) on the Standing Advisory Group (SAG) of the Public Company Accounting Oversight Board (PCAOB) and he is currently (2019–2023) the editor of the *Journal of Forensic Accounting Research*. He is appointed as the Honorary Advisor of the Financial Reporting Council in Hong Kong (December 2019–September 2021). He received his B.S. from the Iranian Institute of Advanced Accounting, his M.B.A. from Tarleton State University in Texas, and his Ph.D. from The University of Mississippi. Dr. Rezaee's areas of teaching are: Business Sustainability, Corporate Governance, Financial Accounting, Forensic Accounting, Internal/External Auditing, Managerial Accounting, and Organizational Ethics.

Dr. Rezaee has published over 225 articles and presented over 230 research papers at universities and regional, national and international meetings keynote speaking. He holds the CPA, CMA, CIA, CFE, CGFM, CSOXP, CGOVP, CGRCP, CGMA and CRMA certifications and possesses practical experience in auditing, expert witnessing, international governance and financial/managerial accounting. He has published 14 books on Financial Statement Fraud, Mergers and Acquisitions, Corporate Governance, Internal Auditing, Business Sustainability, Organizational Ethics, Audit Committees, and Forensic Accounting.

### Associate Editors

#### Jillian Alderman

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Jillian Alderman is an Assistant Professor of Accounting at the Graziadio Business School at Pepperdine University. Her primary research interests involve the study of human behavior and decision-making, with a focus on topics such as fraud prevention and detection, investors' use of financial statements, and auditor liability. Since graduating with a Ph.D. from the University of Central Florida in 2010, Jillian's research has been published in top journals including *Contemporary Accounting Research*, *Journal of Information Systems*, *Advances in Accounting*, *Journal of Accountancy*, and *Current Issues in Auditing*. Prior to her experience in academia, Jillian worked in practice as a CPA and Auditor at Deloitte in Florida. She is a current member of the AICPA, CalCPA, and ACFE, and serves on the editorial board of *Advances in Accounting*.

#### Vida Botes

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Dr. Vida Botes is a qualitative researcher in auditing and accounting. Vida's research focuses on how change in the business environment is affecting the work of the accountant from a technical, cultural, and educational perspective. She also researches into forensic accounting and the effects of Big Data. Vida has published more than 100 research-based publications and presentations including publications. Vida serves on the editorial board of two academic journals.

Vida has won awards for highly commended papers and as outstanding teacher. She is a senior lecturer in the Management Faculty at The University of Waikato, New Zealand, where she teaches forensic accounting and auditing. Vida is a New Zealand Chartered Accountant. She has been a long-standing member of the External Reporting Advisory Board of New Zealand and served on the Board of Public Accountants in South Africa. Vida serves on the Audit Committee of the AAA. Vida is a boundary spanner who furthers forensic accounting through her close links with forensic accounting practice in New Zealand.

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

Louisiana State University

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.

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

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James A. DiGabriele is a professor of Accounting 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 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 Forensic Accounting Research*, *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 controls systems. His publications appear in *The Accounting Review*, *Decision Sciences*, *Auditing: A Journal of Practice & 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*.

**Cindy Durtschi**

DePaul University

Cindy Durtschi is an award-winning teacher and researcher in the fields of financial and forensic accounting. Durtschi received the 2006 American Accounting Association Innovation in Audit Education Award for her published case in forensic accounting, "The Tallahassee Bean Counters: A Problem-Based Learning Case in Forensic Auditing." She continues to publish forensic accounting cases that are used in classrooms around the world.

Durtschi has published in forensic accounting as well as capital markets. Her articles appear in the *Journal of Accounting Research*; *Journal of Accounting, Auditing and Finance*; *Journal of Forensic Accounting*; *Issues in Accounting Education* as well as other accounting and finance journals. She is currently on the editorial board for both the *Journal of Forensic and Investigative Accounting* and *Issues in Accounting Education*. She has given invited lectures in forensic accounting to professional and student groups throughout the U.S. and in Europe. She currently serves as council chair of the American Accounting Association (AAA) and is past president of the Forensic and Investigative Accounting Section of the American Accounting Association.

**Timothy J. Fogarty**

Case Western Reserve University

Timothy J. Fogarty, Ph.D., is a professor in the Accountancy Department at the Case Western Reserve University Weatherhead School of Management, where he is also the KPMG Peat Marwick Faculty Fellow. He has been an attorney for 30 years and a CPA for 25 years. Before coming to Weatherhead, Dr. Fogarty taught at The Pennsylvania State University and North Carolina Agricultural and Technical State University.

Dr. Fogarty's teaching interests include accounting, auditing, income tax, and the legal environment of management. He has published close to 200 articles on a wide variety of topics, in both academic and practitioner journals. He serves on the editorial boards of over 20 accounting and management journals, including several outside the U.S. He has served in several capacities

at the national level for the American Accounting Association, including president of the Teaching and Curriculum Section (2005–2006), the Public Interest Section (1996–1997), and the Accounting, Behavior and Organizations Sections (1999–2000). He has worked on research and educational projects for the Financial Executives Research Foundation, ACT and the AICPA. Dr. Fogarty was heavily involved with the design of the current CPA examination, and occasionally does expert testimony.

#### **Lori R. Fuller, Ph.D.**

West Chester University

Dr. Fuller is the Faculty Associate to the Dean of the College of Business and Public Management at West Chester University. She is a professor and former chairperson of the Accounting Department. She earned her Ph.D. in Accounting at Arizona State University and B.B.A. at The University of Oklahoma; and is proud to say she is “Sooner Born & Sooner Bred!” Before returning for her Ph.D., Dr. Fuller worked three years as an external auditor and one year as an internal auditor; both at large multi-national corporations. She has taught at Auburn University, the University of Delaware, and Widener University before joining the faculty at West Chester University. Dr. Fuller’s research interests lie in auditing and forensic accounting. She has published in *Behavioral Research in Accounting*; *Journal of Forensic Accounting*; and *Strategic Finance and Management Accounting Quarterly*. She was recognized nationally by the Institute of Management Accounting (IMA) for her contribution to the literature. Dr. Fuller had the honor to co-direct the 18th Annual Ethics Research Symposium, which immediately proceeds the AAA Annual Meetings in Anaheim, CA and is co-sponsored by the Professionalism & Ethics Committee and the Public Interest Section of the AAA.

#### **Graham Gal, Ph.D.**

University of Massachusetts Amherst

Dr. Gal is a member of the American Accounting Association’s council and serves on the University’s IT Curriculum and Policy Committee. Currently, he is on the editorial board for *The International Journal of Auditing Technology*. He served as editor for a special issue on continuous auditing and continuous reporting for the *Managerial Auditing Journal*. Previously he served as the associate editor for design science for the *Journal of Emerging Technologies in Accounting*. His research interests include business ontologies, specification of internal controls, continuous monitoring, continuous reporting, organizational security policies, corporate social responsibility impact on financial performance, and controls for sustainability reporting. Dr. Gal has recently been a keynote speaker at the International Conference on Governance, Fraud, Ethics, and Social Responsibility and at MODAV. He has presented his work as a visiting scholar at Chuo University in Tokyo, the University of Sao Paulo, and as a panelist on cybersecurity at the University of Waterloo’s conference on information assurance. His work has been published in a number of journals including *Journal of Emerging Technologies in Accounting*, *Decision Sciences*, *Expert Systems Review*, *Expert Systems*, *Journal of Information Systems*, *Information Systems Control Journal*, *Advances in Accounting Information Systems*, *International Journal of Accounting Information Systems*, *International Journal of Accounting and Information Management*, *Sustainability Accounting, Management and Policy Journal*, and *Journal of Management Control*.

#### **Gaurav Gupta**

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Dr. Gaurav Gupta is an assistant professor of accountancy at The University of North Carolina at Wilmington. He is also a Certified Fraud Examiner (CFE) and Certified Management Accountant (CMA). He teaches a wide variety of managerial accounting courses to undergraduate and graduate students. Dr. Gupta’s research has appeared in several top accounting journals including *Journal of International Accounting Research*, *Journal of Accounting in Emerging Economies*, *Journal of Forensic and Investigative Accounting*, and *International Journal of Accounting and Information Management*. He has also served as a reviewer for several accounting journals. He is currently serving as a guest co-editor for a special issue, “Accounting in India,” that will be published in the *Journal of International Accounting Auditing and Taxation* in September 2020.

#### **Lisa Jack, Ph.D.**

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Lisa Jack is professor of accounting in Portsmouth Business School. She was president of the British Accounting and Finance Association (2016–2018). Her publications can be found in *Accounting, Organizations and Society*; *Accounting, Auditing and Accountability Journal*; *British Accounting Review* amongst other journals. Her book, *Accounting and Social Theory: An*

*Introduction* was published in late 2016 She is also the co-editor of *The Routledge Companion to Accounting Communication* (2013) with Jane Davison and Russell Craig. She is part of the MSc Forensic Accounting teaching team at Portsmouth, and leads the unit on Financial Crime and the Law. Her particular research interest is in accounting and management control in the food and drink industry, and she is now combining both interests to establish projects on fraud detection in the food industry.

### **Eric N. Johnson**

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Eric N. Johnson is the Clara R. Toppan Distinguished Professor of Accounting at the University of Wyoming. He holds a B.A. in accounting from Whittier College and an M.B.A. and Ph.D. from Arizona State University. His research interests include auditor judgment, managerial accounting, and fraud psychology, with an experimental/behavioral focus. He is a past recipient of a KPMG Research Opportunities in Auditing grant in connection with studies of auditor group judgment.

Prof. Johnson's research has been published in academic and professional journals including *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; *Contemporary Accounting Research*; *Journal of Accounting, Auditing, and Finance*; *Journal of Business Ethics*; *Journal of Management Accounting Research*; and *Management Accounting Quarterly*. He is a member of the AAA and the Publications Committee of the Forensic Accounting Section.

### **J. Edward Ketz**

The Pennsylvania State University

Dr. J. Edward Ketz has authored numerous articles and nine books and has edited six others. His book, *Hidden Financial Risk*, examines the corporate culture and the institutional setting that engendered the recent accounting scandals, informs investors how to protect themselves, and suggests improvements for the profession. His forthcoming *Critical Perspectives in Accounting Ethics* investigates the accounting profession over the last century by scrutinizing its positions on ethics and its roles in myriad accounting scandals and by exploring whether the industry will ever reduce the number of accounting frauds. His forthcoming *Fair Value Measurements* summarizes the FASB's efforts in this area, supplies the conceptual ideas behind this topic, describes methods employed by valuation assessors, and reviews criticisms of fair value measurements. Dr. Ketz writes a column about financial reporting issues, *AccountingCycle: Wash, Rinse, and Spin*, which appears on [www.SmartPros.com](http://www.SmartPros.com). Some recent essays are: *Principles-Based Accounting: Rules versus Principles*, *Principles-Based Accounting: Addressing Causes Instead of Treating Symptoms*, *FASB Takes a Look at Contingent Convertibles, SPEs and Finance Subs: Ain't Much Difference!*, *Rediscovering Covey's Principles*, *You Can't Legislate the Truth!*, *The Biggest Accounting Fraud: Social Security*. Professor Ketz has been cited in the popular and business press, including *The Wall Street Journal*, *The New York Times*, *The Washington Post*, *Business Week*, *USA Today*, and *Chicago Tribune* on topics such as the reconstitution of the Financial Accounting Foundation, accounting for stock compensation, business combination accounting, and evaluations of specific corporate accounting practices at Enron, Tyco, Rite Aid, HealthSouth, and Fannie Mae.

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

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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.

### **Peter Lohrey**

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Peter is an Assistant Professor of Accounting at Montclair State University in New Jersey, where he teaches graduate courses in Business Valuation, Forensic Accounting, and Fraud Examinations. He is also a director in the Forensic, Valuation, and Litigation Support Services group of Prager Metis CPAs, a member of Prager Metis International Group. He has over 35 years of experience in the forensic accounting and valuation profession. Peter's expertise includes providing advisory services such as fair value reporting, transfer pricing, business valuations, litigation support, and commercial damages to his clients.





He has performed over two hundred appraisals of closely-held, private corporations for the purpose of sale, recapitalization, reorganization, ESOP contributions, and expert witness testimony. He has also provided expert witness testimony analysis pertaining to proposed reforms of the Glass-Steagall Act of 1933 as well as the SEC. Peter is a noted expert in the area of valuation and is a featured columnist in the *Value Examiner*, a publication of the National Association of Certified Valuation Analysts (NACVA). In addition, Peter has given numerous presentations to a variety of accounting and valuation organizations, including the New York State Society of Certified Public Accountants and the Connecticut State Chapter of the NACVA.

### **Cheri Mazza**

PKF O'Connor Davies, LLP

Cheri R. Mazza is a partner at the accounting and advisory firm of PKF O'Connor Davies LLP. She has over 35 years of experience that includes public accounting, academics and research, financial forensics and forensic accounting, business valuation and standard setting (FASB). Cheri received a Ph.D. in Accounting from the University of North Texas (1994), a M.S. in Accounting from Illinois State University (1983) and a B.S. in Business Education from Indiana University of Pennsylvania (1980). Cheri is a CPA, ABV (Accredited in Business Valuation), CVA (Certified Valuation Analyst), CFF (Certified in Financial Forensics), and a MAFF (Master Analyst in Financial Forensics). Cheri spent the early part of her career in public accounting for a regional firm in Wichita Falls, Texas. In 1988 she began teaching accounting at the university level and shortly thereafter earned her Ph.D. in Accounting. In 1994 she moved to Connecticut where she was employed as a project manager for the Financial Accounting Standards Board. In 2000 Cheri returned to academics, first as a professor at Fordham University in New York and then Sacred Heart University in Connecticut. During that time, she also served on the Board of Directors and was Audit Chair of a publicly traded bank. In 2014, Cheri returned to the practice side of accounting by starting CRM Accounting and Consulting, LLC. In 2018 she joined PKF O'Connor Davies LLP as a partner in the Forensic, Valuation and Litigation Support Group.

### **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.

### **Sridhar Ramamoorti**

University of Dayton

Dr. Sridhar Ramamoorti, ACA, CPA/CITP/CFF/CGMA, CIA, CFE, CFSA, CGAP, CGFM, CRMA, CRP, MAFF, is an Associate Professor of Accounting at the University of Dayton, Ohio. Previously, he was on the accounting faculties of Kennesaw State University, Georgia, and the University of Illinois at Urbana-Champaign. His research interests span corporate governance, risk management, internal and external auditing, and forensic accounting.

Dr. Ramamoorti has a blended academic-practitioner background with over 35 years of experience in academia, auditing, and consulting. Originally trained as a Chartered Accountant from India, he worked for Ernst & Young (now EY) in the Middle East before obtaining his Ph.D. from The Ohio State University. Earlier in his career, he was a principal with Andersen Worldwide, was a National EY Sarbanes Oxley Advisor, a corporate governance partner with Grant Thornton, and a principal of Infogix, Inc.

Dr. Ramamoorti is co-author of over 50 papers and articles, 15 books and monographs, and has received numerous research grants. He serves on several editorial boards and is an associate editor for the *Journal of Forensic Accounting Research* published by the American Accounting Association.

Active in the profession, he was a member of the prestigious Standing Advisory Group of the U.S. Public Company Accounting Oversight Board.

**Richard A. Riley**

West Virginia University

Richard A. (Dick) Riley, Jr. is the Louis F. Tanner Distinguished Professor of Public Accounting at West Virginia University. He is also the Director of Research for the Institute for Fraud Prevention. Since 2002, Dr. Riley has performed expert financial analysis and litigation support services, offering deposition and trial testimony. He has published four books: *Financial Statement Fraud: Prevention and Detection* with Zabi Rezaee (John Wiley & Sons, 2010); *Forensic Accounting and Fraud Examination* with Joseph Wells and Mary-Jo Kranacher (John Wiley & Sons, 2011); *Fraud Examination for Fraudulent Financial Reporting* with Steven Albrecht, Chad Albrecht and Mark Zimbelman (MyEducator.com, 2015); *Forensic Accounting and Fraud Examination: Knowledge, Skills, and Abilities* with Richard Dull (WVU Press, 2015). Dr. Riley is a CPA, CFE, CFF, CVA, forensic accountant and fraud examiner who has developed and implemented fraud and forensic accounting education programs for the United States National Institute of Justice and the Internal Revenue Service. Dr. Riley possesses an undergraduate degree in accounting from Wheeling Jesuit University, a Masters of Professional Accountancy from West Virginia University, and Doctor of Philosophy Degree from The University of Tennessee. He has published 45 research papers, including manuscripts in *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Issues in Accounting Education*, *Journal of Accounting, Auditing and Finance*, *Journal of Accounting and Public Policy*, *Journal of Forensic Accounting Research*, among other top quality journals. In spring 2017, WV Governor Justice appointed Dr. Riley to the WV State Board of Accountancy.

**Charles J. Russo**

Towson University

Charles J. Russo is a tenured Associate Professor of Accounting at Towson University where he teaches advanced financial accounting, management accounting, and graduate taxation of corporations, partnerships, estates, and trusts. He previously served as Associate Professor of Accounting and Taxation at Bloomsburg University of Pennsylvania, and as Associate Professor and Department Chair of Accounting at Penn State University/Pennsylvania College of Technology.

He has published articles in academic and professional journals, presented at conferences, and has taught seminars for various professional groups across the United States. He served as an instructor for interactive panel discussions in business valuation at the 100th American Accounting Association Annual Meeting in New York. Topics included valuation standards, the income, asset, and market approaches, premiums, discounts, and pass-through entities.

**Vijay Sampath**

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Dr. Vijay Sampath is an assistant professor of accounting at the Silberman College of Business, Fairleigh Dickinson University. He has previously served on the faculty at the City University of New York and Rutgers, The State University of New Jersey. He has held senior executive positions in industry and public accounting firms. Sampath teaches courses in financial accounting and reporting, forensic accounting and fraud examinations, and auditing. His research focuses on organizational misconduct, corporate corruption, and corporate social responsibility. He has published academic papers in reputable journals and presented at conferences on numerous occasions.

Dr. Sampath has extensive experience providing forensic accounting, litigation consulting, financial statement auditing and business consulting services. He has held senior executive positions in industry and public accounting firms including FTI Consulting, Deloitte, and PricewaterhouseCoopers. During his career, Dr. Sampath has led numerous complex financial investigations involving the Foreign Corrupt Practices Act (FCPA) investigations, post-closing purchase price disputes, and other litigation matters involving white-collar crime and bankruptcy proceedings.

**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.



**Eileen Z. Taylor**

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Eileen Z. Taylor, Ph.D. is a professor of accounting whose teaching and research interests focus on whistleblowing, ethics, and data security. Her research appears in renowned journals such as *The Journal of Business Ethics*, *Journal of Information Systems (JIS)*, *Accounting Horizons*, and *Behavioral Research in Accounting*. Dr. Taylor serves on several editorial boards. She has co-edited a special issue of *JIS* on AIS and Ethics. Dr. Taylor is a CPA in North Carolina and a Certified Fraud Examiner. She is a 2018 Poole Advisory Board Scholar. She holds a B.S., M.A.C., and Ph.D., all from the University of South Florida.

**Judy Tsui**

Institute for New Economic Thinking

Professor Lam is an Independent Non-Executive Director of Sino-Ocean Group and the Chairman of the Audit Committee and a member of the Investment Committee of the Board. She is currently a senior consultant of the Institute of New Economic Thinking. She has been appointed as the chancellor and board director of Wuhan College from 2015 to June 2017. She has been appointed as the board director and the chairman of the committee on education strategy since 2018 and has been appointed as senior advisor of Enrichment Education Group Limited with effect from April 1, 2020. She is the first Cheung Kong chair professor in accounting engaged by the Ministry of Education of the PRC in Xiamen University. She coauthored a book, titled *Business Sustainability in Asia*, published by Wiley. From 2001 to 2004, she was elected as a council member of the Hong Kong Institute of Certified Public Accountants. She is a fellow member of the Hong Kong Institute of Certified Public Accountants, a chartered professional accountant and chartered accountant of the Chartered Professional Accountants of British Columbia, a fellow member of CPA Australia, a fellow member of The Institute of Chartered Accountants in England and Wales and the vice-chairman of its Chinese committee.

**Lynn E. Turner**

Hemming Morse, LLP

Mr. Turner has been the Chief Accountant of the U.S. Securities and Exchange Commission, a member of boards of public companies, a trustee of a mutual fund and a public pension fund, a professor of accounting, a partner in one of the major international auditing firms, the managing director of a financial and proxy research firm, and a chief financial officer and an executive in industry. In 2007, Treasury Secretary Paulson appointed him to the Treasury Committee on the Auditing Profession (ACAP). He was appointed by the Governor of Colorado to three terms on the Board of Trustees of the Colorado Public Employees' Pension Fund, a \$50 billion dollar investment fund.

Mr. Turner has served on advisory committees of the PCAOB and FASB. He has received the national award for Business Information (Accountant) Professional of the Year from Beta Alpha Psi the American Accounting Association Exemplar award and has received the Max Block Distinguished Article Award from the New York Society of CPAs.

He has been named to the Directorship 100, a list of influential people involved in corporate governance. He has also been named several times to the list of Top 100 accountants in the United States.

**Joseph Michael Wall, Ph. D**

Marquette University

Dr. Wall joined Marquette University in 2015. He earned his Ph.D. from Case Western Reserve University, his M.B.A. from Marquette University, and his bachelor's degree in Engineering from Purdue University. Prior to joining Marquette, Dr. Wall worked for seven years as an assistant professor at Carthage College, serving four years as a department chair.

His current research interest involves financial injustice and tends to focus in the areas of regulation, fraudulent behavior, and cyber-strategy. Much of his work seeks to design thriving financial systems by better understanding the unintended consequences rules and regulations may have. Since 1993 he has been a full-time financial analyst and professional investor. He is a managing member and the co-founder of his securities investment firm, which has been in business since 1998, and specializes in risk arbitrage transactions. He speaks and consults frequently in areas involving blockchain technologies, financial forensic investigation, and private company valuations.

**Christopher Young**

Rutgers, The State University of New Jersey

Christopher Young is a professor of business ethics in the Department of Management and Global Business and a research fellow at Rutgers' Institute for Ethical Leadership. His research focus is in the area of forensic economics, legal and business ethics.

Dr. Young is a nationally recognized testifying expert and writer in the field of economics, finance and business ethics. He

has testified in state and federal courts, with respect to economics, financial policy, and business ethics matters. He has been invited to speak at many government and industry trade organizations, including but not limited to the American Society of Appraisers, National Association of Forensic Economics, Canadian Institute of Actuaries, SIFMA Private Client Conference, Financial Trading Architecture Summit, and he has given numerous classes with many of the leading legal and accounting firms in the United States. Dr. Young has delivered papers at the National Association of Forensic Economics Conference, American Economic Association Conference, Allied Social Sciences Conference, American Society of Religion Economics and Culture Conference, and the International Studies Association Conference. He has publications in the *Journal of Rationality and Society*, *Journal of Forensic Economics*, *Earnings Analyst*, *UC Davis Law Review*, and various other journals/magazines. He is presently writing a book on teaching business ethics, published by Edward Elgar.

### **Joseph H. Zhang**

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Joseph Zhang is the associate professor of accounting and George Johnson fellow at The University of Memphis. He is a certified public accountant (CPA) licensed in the state of Tennessee. His articles have appeared in numerous academic and professional journals including: *Accounting and the Public Interest*, *Accounting Horizons*, *Accounting Research Journal*, *Journal of Forensic & Investigative Accounting*, *The CPA Journal*, *Journal of Applied Accounting Research*, *Review of Quantitative Finance and Accounting*, *Journal of Corporate Finance*, *Journal of Business Finance & Accounting*, *Journal of Information Systems*, *Journal of Emerging Technologies in Accounting*, and *Contemporary Accounting Research*. Professor Zhang currently serves as an associate editor for *Asian Review of Accounting* and *Managerial Auditing Journal*.

### **David A Ziebart**

University of Kentucky

Dave Ziebart is the PwC Endowed Professor of Accountancy at the University of Kentucky where he served as Director of the Von Allmen School. Prior appointments include the University of Illinois at Urbana-Champaign and Indiana University. Dave holds a bachelor's degree from Aurora University, a master's degree from Northern Illinois University, a doctorate from Michigan State University, and is a CPA (non-practicing) in Illinois. He has also held appointments in the National Center for Supercomputing Applications at the University of Illinois at Urbana-Champaign, as faculty fellow in the University of Illinois Vice President's Office, and visiting Professor at the University of Notre Dame. Dave has published in a number of journals including *Journal of the American Statistical Association*, *Journal of Accounting Research*, *The Accounting Review*, *Contemporary Accounting Research*, *The International Journal of Accounting*, *Journal of Accounting, Auditing, and Finance*, *The Financial Review*, *Journal of Empirical Finance*, *Accounting Horizons*, and *Review of Accounting Studies*. He has served on the editorial board of *Accounting Inquiries*, *The New Accountant*, and *Accounting Horizons*. He was an associate editor for *The International Journal of Accounting* and *Journal of Information Systems*. Dave also served as the co-editor of *Accounting Horizons*. Professor Ziebart has served as the President of the Financial Accounting and Reporting Section of the American Accounting Association.

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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 2015 to 2019.

**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)
2019	0	34	12	46	39	7
2018	4	15	15	34	34	0
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 2016 to 2019.

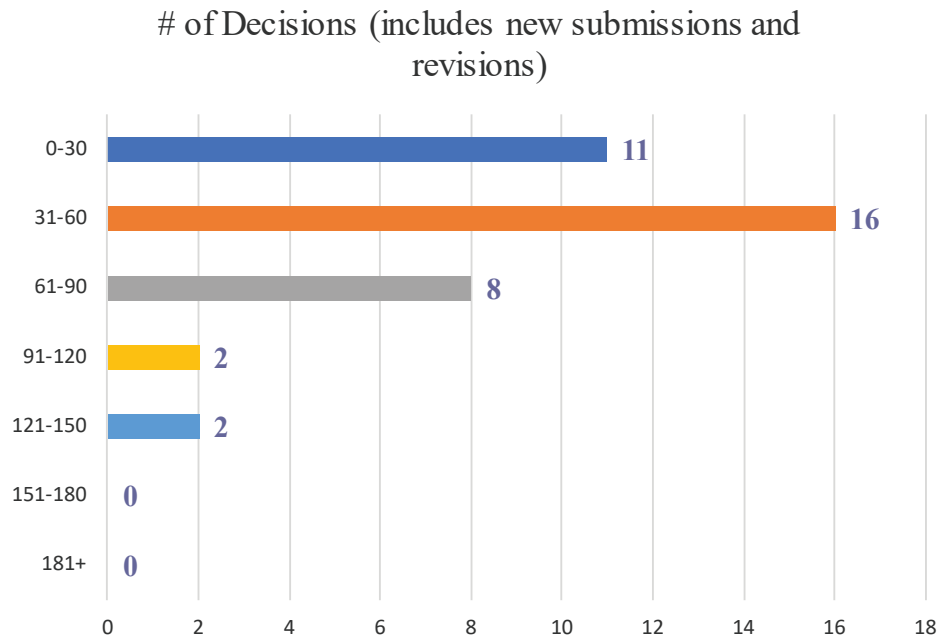
**TABLE 2**  
Annual Outcome Summary—By Journal Year Annual Cohort

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)
2019	34	9	26%	24	71%	1	3%
2018	15	15	100%	0	0%	0	0%
2017	17	12	71%	2	12%	3	18%
2016	16	10	63%	0	0%	6	38%

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

Of the 39 submissions that were evaluated in 2019, the mean turn time was 53 days. Median turn time was 53 days.

**EXHIBIT 1**  
**Turnaround Times for Decisions Made in the Year Ended December 31, 2019**





## 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 2019.

**TABLE 3**  
**2019 AAA Digital Library and Content Aggregators Downloads (Full-Text)**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	931,448
<i>Accounting Horizons</i> *	212,653
<i>Auditing: A Journal of Practice &amp; Theory</i>	204,859
<i>Issues in Accounting Education</i> *	175,532
<i>Journal of Management Accounting Research</i>	108,271
<i>Current Issues in Auditing</i>	99,392
<i>Journal of Information Systems</i>	85,864
<i>Journal of Emerging Technologies in Accounting</i>	65,990
<i>Behavioral Research in Accounting</i>	51,046
<i>Accounting Historians Journal</i>	40,326
<i>Journal of International Accounting Research</i>	34,838
<i>The Journal of the American Taxation Association</i>	30,891
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	16,636
<i>Accounting and the Public Interest</i>	10,005
<i>Journal of Financial Reporting</i>	7,177
<b><i>Journal of Forensic Accounting Research</i></b>	<b>4,767</b>
<i>The ATA Journal of Legal Tax Research</i>	4,216

\* Association-wide journal.

### Other Important Statistics

1. Percentage of international authors: 14%

## TOP 10 ARTICLES (AAA Digital Library, 2019)

1. Whistleblowing on Fraud for Pay: Can I Trust You?  
*Cynthia P. Guthrie, Eileen Z. Taylor*
2. AIM Corporation: A Business Fraud Case Study  
*Natalie Tatiana Churyk, Thomas R. Weirich*
3. Scratchpad: A Private Company Business Valuation Case  
*James A. DiGabriele, Richard A. Riley*
4. Integration of Fraud Risk in the Risk of Material Misstatement and the Effect on Auditors' Planning Decisions  
*Velina K. Popova*
5. Collusive Fraud: Leader, Incident, and Organizational Characteristics  
*Carol C. Bishop, Dana R. Hermanson, Richard A. Riley*
6. Financial Reporting Fraud: Public and Private Companies  
*A. Scott Fleming, Dana R. Hermanson, Mary-Jo Kranacher, Richard A. Riley*
7. Internal Control Material Weaknesses and Foreign Corrupt Practices Act Violations  
*Chih-Chen Lee, Hua-Wei Huang, Meghann A. Cefaratti, Yi-Hung Lin*
8. Solving the "Mystery" of Profiling Fraud: Teaching Students About Occupational Fraud by Examining Episodes of Mystery Diners  
*David C. Hayes, Dwayne N. McSwain, Ronald J. Daigle*
9. Unique Characteristics of Predator Frauds  
*Dana R. Hermanson, Richard A. Riley, Scot E. Justice, Sridhar Ramamoorti*
10. A Repeat Offender of Corruption: South MunaiGas Case Study  
*Georgi K. Shmagel, Sandra W. Shelton, Willie Reddic*

## POSITIONING IN INTERNATIONAL RANKINGS

*Journal of Forensic Accounting Research* ranks as B on the widely followed Australian Business Deans Council (ABDC) journal list, as tracked by the Harzing Journal Quality List\* (<http://www.harzing.com>, updated July 2019). The following table lists *JFAR*'s position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

**TABLE 5**  
*Journal of Forensic Accounting Research in International Rankings*

Journal	ABDC 2019	ABS 2018	EJL 2019	HCERES 2019	VHB 2015
<i>Journal of Forensic Accounting Research</i> †	B				
<b>Accounting Peers</b>					
<i>Accounting &amp; Finance</i>	A	2	S	B	C
<i>Accounting and the Public Interest</i> †	B				C
<i>Accounting Historians Journal</i> †	B	2		B	C
<i>Accounting Horizons</i> †	A	3	S	A	B
<i>Accounting, Auditing &amp; Accountability Journal</i>	A*	3	S	A	B
<i>Accounting, Organizations and Society</i>	A*	4*	P*	A	A
<i>Auditing: A Journal of Practice &amp; Theory</i> †	A*	3	P	A	B
<i>Behavioral Research in Accounting</i> †	A	3	S	B	B
<i>British Accounting Review</i>	A	3	S	B	B
<i>Contemporary Accounting Research</i>	A*	4	P*	A	A
<i>Current Issues in Auditing</i> †	B	2			
<i>European Accounting Review</i>	A*	3	P	A	A
<i>International Journal of Accounting</i>	A	3		B	B
<i>International Journal of Auditing</i>	A	2		B	B
<i>Issues in Accounting Education</i> †	A	2		C	C
<i>Journal of Accounting &amp; Economics</i>	A*	4*	P*	A	A+
<i>Journal of Accounting and Public Policy</i>	A	3	S	A	B
<i>Journal of Accounting Research</i>	A*	4*	P*	A	A+
<i>Journal of Business Finance &amp; Accounting</i>	A*	3	P	A	B
<i>Journal of Emerging Technologies in Accounting</i> †	B	1			
<i>Journal of Financial Reporting</i> †	A				
<i>Journal of Governmental &amp; Nonprofit Accounting</i> †	B	1			
<i>Journal of Information Systems</i> †	A	1			C
<i>Journal of International Accounting Research</i> †	A	2	S	B	B
<i>Journal of Management Accounting Research</i> †	A*	2	S	B	B
<i>Management Accounting Research</i>	A*	3	P	A	A
<i>Review of Accounting Studies</i>	A*	4	P*	A	A
<i>The Accounting Review</i> †	A*	4*	P*	A	A+
<i>The ATA Journal of Legal Tax Research</i> †	C	1			
<i>The Journal of the American Taxation Association</i> †	A	3			

† Denotes the journal is published by the American Accounting Association.

## ***ABDC—Australian Business Deans Council Journal Rankings List***

The influence of this ranking goes well beyond Australia.

<b>Rank</b>	<b>Interpretation</b>
A*	Best or leading journal in its field—publishes outstanding, original, and rigorous research that will shape the field. Acceptance rates are typically low and the editorial board is dominated by leading scholars in the field or subfield, including from top institutions in the world. Where relevant to the field or subfield, the journal has the highest impact factors or other indices of high reputation.
A	Highly regarded journal in the field or subfield—publishes excellent research in terms of originality, significance, and rigor; has competitive submission and acceptance rates; excellent refereeing process; and, where relevant to the field or subfield, has higher than average impact factors. Not all highly regarded journals have high impact factors, especially those in niche areas.
B	Well-regarded journal in the field or subfield—publishes research of a good standard in terms of originality, significance, and rigor, and papers are fully refereed according to good standards and practices but acceptance rates are higher than for Tiers A* and A. Depending on the field or subfield, will have a modest impact factor and will be ISI-listed.
C	A recognized journal—publishes research that is of a modest standard and/or is yet to establish its reputation because of its newness. This tier is more inclusive than the other categories. Only includes refereed journals.

## ***ABS—Chartered Association of Business Schools***

The list provides guidance to scholars working across the diverse fields that constitute Business and Management. The Academic Journal Guide is intended to give both emerging and established scholars greater clarity as to which journals to aim for, and where the best work in their field tends to be clustered.

<b>Rank</b>	<b>Interpretation</b>
4*	Journals of Distinction. Within the business and management field, including economics, there are a small number of grade 4 journals that are recognised world-wide as exemplars of excellence. As the world leading journals in the field, they would be ranked among the highest in terms of impact factor. The initial paper selection and review process would be rigorous and demanding. Accepted papers would typically not only bring to bear large scale data and/or rigour in theory, but also be extremely finely crafted and provide major advances to their field.
4	All journals rated 4, whether included in the Journal of Distinction category or not publish the most original and best-executed research. As top journals in their field, these journals typically have high submission and low acceptance rates. Papers are heavily refereed. These top journals generally have among the highest citation impact factors within their field.
3	3 rated journals publish original and well executed research papers and are highly regarded. These journals typically have good submission rates and are very selective in what they publish. Papers are heavily refereed. These highly regarded journals generally have good to excellent journal metrics relative to others in their field, although at present not all journals in this category carry a citation impact factor.
2	Journals in this category publish original research of an acceptable standard. For these well regarded journals in their field, papers are fully refereed according to accepted standards and conventions. Citation impact factors are somewhat more modest in certain cases. Many excellent practitioner-oriented articles are published in 2-rated journals.
1	These journals, in general, publish research of a recognised, but more modest standard in their field. A 1 rating is a useful indicator in that it indicates the journal meets normal scholarly standards, including a general expectation of peer review. Papers are in many instances refereed relatively lightly according to accepted conventions. Few journals in this category carry a citation impact factor.

### ***EJL—Erasmus Research Institute of Management Journals Listing (The Netherlands)***

<b>Rank</b>	<b>Interpretation</b>
P+	Top journals among P
P	Best journals in the field
PA	Top international journals (aspirant)
S	Scientific refereed journals of a recognized academic reputation that do not reach the quality levels of the Primary Set (P)
M*	Top managerial journal

### ***HCERES—High Council for Evaluation of Research and Higher Education***

A joint plenary commission, established in 2014, brought together representatives of Economics and Management and was responsible for establishing and updating a list of common journals for these two disciplines. The list is made up of merged classified lists of journals from the Scientific College of the French Management Association (FNEGE), and section 37 of the National Committee for Scientific Research (CNRS). The classification is done in 3 categories:

<b>Rank</b>	<b>Interpretation</b>
A	Journals classified 1*, 1e, 1g, 1eg, 1 and 2 by the CNRS or FNEGE
B	Journals classified 3 by the CNRS or FNEGE
C	Journals classified 4 by the CNRS or FNEGE

### ***VHB 2015—Assoc. of Professors of Business in German Speaking Countries***

A ranking developed on behalf of the Association of University Professors of Business in German speaking countries (Verband der Hochschullehrer für Betriebswirtschaft–VHB). This version (VHB-JOURQUAL 3) is the 4th edition of this list.

<b>Rank</b>	<b>Interpretation</b>
A+	World Leading
A	Leading
B	Important and Respected
C	Recognized
D	Peer-Reviewed
E	Ranking no longer included in this version

\* Note: The 60th edition of the Harzing Journal Quality List removed several older rankings (UQ 2007, Aston 2008, Cranfield 2012) that had not been updated since then by their providers and were probably replaced by the ABDC and ABS rankings. The 61st edition removed two French single university rankings (HEC 2011) and ESSEC (2016) as French universities now seem to use one of the three country-wide rankings. The 65th edition was published in July 2019.



