

American Accounting Association Annual Report

Journal of Forensic Accounting Research

For the Year Ending December 31, 2023

I. 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; and theft of corporate assets (by employees, managers, third parties). *JFAR* does not publish material that is typically published in law reviews, concerning the interpretation of laws or court cases. Appropriate contributions will include scholarship of discovery, integration, application, and teaching.

This annual report documenting the activities of *JFAR* for calendar year 2023 represents a marked departure from past annual reports as the American Accounting Association presents information about the performance of its journals in a more concise and consistent manner that aligns with changing industry standards. In particular, these reports will continue to update readers on submission and decision information, new initiatives, policy changes, and modifications to the journal's editing team, as well as expressing our gratitude to *ad hoc* editors and reviewers. It also directs interested readers to find more detailed information about the journal, including submission directions and manuscript processing times, on its redesigned and expanded website: <https://aaahq.org/Research/Journals/Journal-of-Forensic-Accounting-Research>.

II. COMMENTARY BY THE EDITOR

The *Journal of Forensic Accounting Research (JFAR)* is now recognized as a premier journal in the field of forensic accounting. I appreciate continuous support, hard work, and dedications of the incoming editor, associate editors, guest editors, and reviewers in helping *JFAR* to be sustainable and grow. We will continue to expand the journal's scope while simultaneously improving the quality and enhancing the quantity of submissions. We have used several special topics/forums and calls for papers. We will continue to expand the special topics for the *JFAR*'s consideration and publication as posted on the websites of the American Accounting Association (AAA) and the Forensic Accounting Section (FAS). For the special forums, the issue Guest Editors are asked to (1) reach out to potential authors in the areas of expertise for the special forum (within and outside of the accounting profession) and encourage them to submit a synopsis of the related research project; (2) mentor these authors to develop their research projects further; (3) assist them in the preparation of the final manuscript; (4) encourage the authors to submit their refined manuscript to *JFAR* through the submission system designated for the special forum; (5) start the review process; (6) complete several rounds of the review; (7) make an editorial decision within six months; and (8) write the leading synthesis-related introduction for publication in the special forum.

When a manuscript is submitted to *JFAR* for the special forum, I will assign one of the guest editors as the Associate Editor (AE), and the other guest editors can serve as reviewers and/or bring other reviewers to evaluate the manuscript. The designated AE is responsible for coordinating invited papers, the review process, and other editorial activities with other guest editors. There are two paths to publication in the special forums: (1) through the manuscript idea-and-document mentorship process and (2) through the submission of completed manuscripts. The mentoring process of the special forums enables us to have a relatively high acceptance rate.

Your continuous support of the FAS and *JFAR* is greatly appreciated. Australian Business Deans Council (ABDC) has listed *JFAR* as a “B” Journal. However, many universities, including The University of Memphis and West Virginia University, have ranked *JFAR* as an “A” journal, similar to the other AAA publications. *JFAR* is recognized by the ANVUR as a scientific journal for the career development of Italian scholars. The application for inclusion of *JFAR* in the next edition of the *Academic Journal Guide (AJG)*, which will be published in 2024, was submitted in August 2022. The *AJG* is published by the Chartered Associate of Business Schools (CABS). The purpose of the *AJG* is to provide scholars with a guide to the range, subject matter, and relative quality of journals to help them decide which journals to consider when seeking to publish their work. Fourth, an application was submitted to the Web of Science in October 2022 and is being followed up. The publication information has also been submitted to Clarivate, which issues impact factors for journals. All journals in the Emerging Sources Citation Index (ESCI) will now also get an impact factor. ESCI is typically seen as a steppingstone to get indexed in the Social Science Citation Index (SSCI).

We will continue to take the journal international by getting it indexed in international and regional databases, including SSRN, SSCI, Web of Science, Scopus, CABS (U.K.), CNRS (France), and VHB (Germany), among others, and obtain the Impact Factor. We are making mentorship arrangements with Ph.D. programs in accounting. This program will assist students in developing one of their thesis essays for publication in *JFAR*. *JFAR* also reviews books that address advances in research, education, theory, and practice in forensic accounting and related disciplines, including fraud, nonfraud, and valuation. Professor Jim DiGabriele will officially be the senior editor of *JFAR*, starting in January 2025. However, Jim has worked with me as a co-editor since August of 2023. Please continue to submit your forensic accounting-related manuscripts to *JFAR*, and do not hesitate to contact me if you have any suggestions for maintaining its sustainability. I am counting on your support.

—Zabihollah (Zabi) Rezaee, The University of Memphis

III. EDITORIAL PROCESS

AAA staff and their editorial partners perform an initial quality control (QC) check of new submissions to the journal to ensure the manuscript files are prepared in accordance with AAA guidelines. Successful submissions are forwarded to the senior editor, who also performs an initial screening, this time focusing on the paper’s subject and methods. Papers that do not meet the journal’s mission and scope are desk rejected. Otherwise, the senior editor assigns the paper to an editor for review. Based on the topic of the research and the research methodology, the editor selects the reviewers. The reviewers provide detailed evaluations about each paper’s strengths and weaknesses as well as the publication recommendation. A “double blind” review process is followed, so the author(s) remain anonymous to the reviewers and *vice versa*. The editor then evaluates the reviews and makes an editorial decision based on the reviews and their own consideration of the paper. The paper may then be rejected, conditionally accepted, or sent back to the author, with the editor requesting that they revise the manuscript according to the evaluation of the reviewers and/or editor and then resubmit. The paper repeats this process until a final decision is reached.

Other submission policies, such as our conflict of interest and human subject research policies, can be found on the journal website: <https://aaahq.org/Research/Journals/Journal-of-Forensic-Accounting-Research>

IV. EDITORIAL AND PUBLICATION STATISTICS

Annual Activity

Table 1 reports annual manuscript activity for calendar year 2023. Column (a) reports the number of manuscripts that began the year in-process, which means a manuscript that may be (1) a new submission that has not been assigned to an editor or reviewers, (2) waiting for one or more reviewers to submit their report, (3) waiting for the editor to write the decision letter, or (4) waiting for the senior editor to release the decision letter. Once the editor’s decision letter is sent to the authors, the manuscript is no longer considered to be “in process.” Column (f) reports the number of in-process manuscripts at the end of each year.

- Column (b) of Table 1 reports the number of new submissions by year.
- Column (c) of Table 1 reports the number of revised manuscripts resubmitted each year.
- Column (d) reports the number of manuscripts available for evaluation during 2023, which is equal to the sum of columns (a) through (c) (i.e., manuscripts in process at the beginning of the year, plus new submissions, plus resubmissions).
- Column (e) of Table 1 reports the number of decision letters issued each year. These numbers include first-round rejections, subsequent round rejections, invitations to revise and resubmit, and conditional and final acceptances.

The decision letters in column (e) include 2 desk rejections in 2023, which equals 4 percent of the 47 new submissions.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	Manuscripts In-Process, Beginning of Year (a)	New Submissions Received (b)	Resubmissions Received (c)	Manuscripts Available for Evaluation (a) + (b) + (c) = (d)	Decision Letters Sent (e)	Manuscripts In-Process, End of Year (d) – (e) = (f)
2023	41	47	65	153	105	48

Acceptance/Rejection Rate

Table 2 provides information on the journal’s acceptance and rejection rates by analyzing the decision outcomes for submission cohorts in the past five years. Column (a) presents the number of submissions each year, which is the same as column (b) in Table 1. Columns (b) through (g) partition each year’s cohort based on outcomes as of the end of 2023. Specifically, for each cohort year:

- Columns (b) and (c) report the number and percentage of submissions that have been rejected;
- Columns (d) and (e) present the number and percentage of submissions for which no decision has been made; and
- Columns (f) and (g) present the number and percentage of submissions that have been accepted, respectively.

Thus, this table reveals the ultimate outcome of each year’s cohort of new submissions. However, the final acceptance rate for any given cohort is not available until all submissions in that year have been processed, which typically takes a few years.

TABLE 2
Annual Outcome Summary—By Calendar Year Cohort

Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = (b)/(a)	Number of Papers in Process (d)	Percentage in Process (e) = (d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g) = (f)/(a)
2023	47	10	21%	20	43%	17	36%
2022	28	12	43%	3	11%	13	46%
2021	28	10	36%	0	0%	18	64%
2020	30	10	33%	0	0%	20	67%
2019	34	18	53%	0	0%	16	47%

V. CONCLUSION AND NOTES OF THANKS AND RECOGNITION

We appreciate the service of the *ad hoc* editors who selflessly agree to occasionally step into the editor's role when needed, as well as the many colleagues who act as *ad hoc* reviewers, listed in Appendix A, and generously share their insight and expertise to help evaluate and improve submissions. We are also beholden to our Editorial Board members, who are listed on the journal website, and whose expert advice forms the backbone upon which the journal is built, and the foundation for our evaluations.

APPENDIX A

Ad Hoc Editors

Hannah Antinozzi	The University of Memphis
Scott Fleming	West Virginia University
Philip Kunz	The University of Memphis
Alyssa Ong	Pepperdine University
Nirmalee Raddatz	The University of Memphis
Lynda Schwartz	University of Massachusetts Amherst
Aaron Wilson	Ohio University

Ad Hoc Reviewers

Laura Alford	Texas A&M University Texarkana
Hashem Alshurafat	Hashemite University
Hannah Antinozzi	The University of Memphis
Ifedapo Awolowo	Sheffield Hallam University
Charles Bailey	James Madison University
Md Nazmul Hasan Bhuyan	North Carolina A&T State University
William Black	University of North Georgia
Vida Botes	University of Waikato
Lauren Cooper	West Virginia University
Matthew Crane	Stevens Institute of Technology
Lidong Cui	The University of Memphis

Julia Davidyan	Nova Southeastern University
James DiGabriele	Montclair State University
William Dilla	Iowa State University
Keith Donnelly	West Virginia University
Adam Du Pon	Georgia Southern University
Cindy Durtschi	DePaul University
Mark Edmonds	The University of Alabama at Birmingham
Hong Fan Saint	Mary's University
Mackenzie Festa	University of Wyoming
Renee Flasher	The Pennsylvania State University Harrisburg
Lei Gao	University of North Florida
Xin Geng	Berry College
Jodi Gissel	University of Wisconsin–Whitewater
Joanna Golden	The University of Memphis
Jaime Grandstaff	Bradley University
Oscar Harvin	Sam Houston State University
Sohee Kim	The University of Memphis
Christine Kuglin	University of Denver
Philip Kunz	The University of Memphis
John Lauck	Louisiana Tech University
Louis Le Guyader	Southeastern Louisiana University
Zenghui Liu	Western Washington University
Babak Mammadov	Clemson University
Stephanie Mongiello	University of North Texas at Dallas
Louella Moore	Washburn University
Mark Nigrini	West Virginia University
Yusuf Nulla	Global University
Erlina Papakroni	Rowan University
Christopher Pearson	Idaho State University
Stephen Perreault	Providence College
Yue Qiu	Shanghai University of Finance and Economics
Marie Rice	Siena College School of Business
Richard Riley	West Virginia University
Pinky Rusli	Western Kentucky University
Charles Russo	Towson University
Lynda Schwartz	University of Massachusetts Amherst
David Sinason	Northern Illinois University
Debra Sinclair	University of South Florida–St. Petersburg
Matthew Stern	DePaul University
Eileen Taylor	North Carolina State University
Yunsen Wang	Montclair State University
Aubrey Whitfield	Illinois State University
Darsheika Williams	The University of Memphis
Aaron Wilson	Ohio University
Fujiao Xie	Brooklyn College–CUNY
Youjia Xu	The University of Memphis
Randall Young	Texas State University
Yaqing Zhang	The University of Memphis
Chen Zhao	West Texas A&M University

