

American Accounting Association Annual Report

Journal of Forensic Accounting Research

For the Year Ending December 31, 2024

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, which documents the activities of *JFAR* for calendar year 2024, presents information about the performance of its journals in a concise and consistent manner that aligns with changing industry standards. In particular, this report updates 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 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 recognized as a premier journal in the field of forensic accounting. I appreciate the hard work of the outgoing senior editor, Zabihollah (Zabi) Rezaee. Zabi transformed *JFAR* into the journal that it is today. I also appreciate the support and dedication of the associate editors, guest editors, and reviewers in helping *JFAR* to be a growing, viable outlet for scholarly research in forensic accounting.

We will continue to expand the journal's scope while simultaneously improving the quality and enhancing the quantity of submissions. We continue to utilize and grow our special topic forums and calls for papers. As of the current date we have eight Special Topics with calls for papers; (1) Forensic Accounting in the Digital Environment, (2) Taxation and Forensic Accounting, (3) Qualitative Research in Forensic Accounting, (4) Research in Forensic Accounting Using Court Case Data, (5) Forensic Accounting and Artificial Intelligence, (6) International Issues in Forensic Accounting & Fraud Examination, (7) Forensic Accounting and Artificial Intelligence, and (8) Whistleblowing and Forensic Accounting.

The special topics are 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 that is 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 achieve a relatively high acceptance rate, and the manuscripts that undergo this process result in a high-quality output. As a result, several of *JFAR*'s manuscripts have been highlighted in the AAA Impact Hub. We are making mentorship arrangements with Ph.D. programs in accounting. This program will assist students in developing their thesis for publication in *JFAR*. I have expanded the mentoring program to include manuscripts outside of the special topics.

The 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. The ANVUR recognizes *JFAR* as a scientific journal for the career development of Italian scholars. *JFAR* is now included in the Academic Journal Guide (AJG) 2024, published by the Chartered Association 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, helping them decide which journals to consider when seeking to publish their work. Fourth, an application was submitted to the Web of Science. 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 receive an impact factor. ESCI is typically viewed as a stepping stone to achieve indexing 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.

JFAR also reviews books that address advances in research, education, theory, and practice in forensic accounting and related disciplines, including fraud, nonfraud, and valuation.

I want to thank the Forensic Accounting Section, associate editors, guest editors, and editorial review board members for their support and dedication.

—James A. DiGabriele, Montclair State University

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 2024. 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 2024, 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 0 desk rejections in 2024.

TABLE 1
Annual Activity Summary—For the Calendar Year

| | Manuscripts In-Process, Beginning of Year | New Submissions Received | Resubmissions Received | Manuscripts Available for Evaluation (a) + (b) + (c) = (d) | Decision Letters Sent (e) | Manuscripts In-Process, End of Year (d) – (e) = (f) |
|------|--|--------------------------------|---------------------------|---|------------------------------------|--|
| Year | (a) | (b) | (c) | | | (f) |
| 2024 | 48 | 25 | 59 | 132 | 92 | 40 |

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 2024. 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) |
|------|------------------------------|--------------------------|--|---------------------------------|-------------------------------------|---------------------------|---|
| 2024 | 25 | 1 | 4% | 19 | 76% | 5 | 20% |
| 2023 | 47 | 14 | 30% | 9 | 19% | 24 | 51% |
| 2022 | 28 | 12 | 43% | 1 | 4% | 15 | 54% |
| 2021 | 28 | 10 | 36% | 0 | 0% | 18 | 64% |
| 2020 | 30 | 10 | 33% | 0 | 0% | 20 | 67% |

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
Philip Kunz, The University of Memphis

Ad Hoc Reviewers

Yulianti Abbas, Universitas Indonesia
Ruwan Adikaram, University of Minnesota
Laura Alford, Texas A&M University Texarkana
Christine Andrews, University of South Florida
Hannah Antinozzi, The University of Memphis
Salma Ben Moussa Boumediene, Naval Postgraduate School
William H. Black, University of North Georgia
Leslie Blix, Sam Houston State University
Salem Boumediene, University of Illinois Springfield
Joseph F. Brazel, North Carolina State University
Matthew Crane, Stevens Institute of Technology
Lidong Cui, The University of Memphis
William N. Dilla, Iowa State University
Richard B. Dull, West Virginia University
Ryan Dunn, Troy University
Hong Fan, Saint Mary's University
Timothy J. Fogarty, Case Western Reserve University
Xin Geng, Berry College
Jodi L. Gissel, University of Wisconsin–Whitewater
Oscar J. Harvin, Sam Houston State University
R. Kathy Hurtt, Baylor University
Hui Lin, DePaul University
Zenghui Liu, Western Washington University

Mark Lokanan, Royal Roads University
Stephanie Mongiello, University of North Texas at Dallas
Louella Moore, Washburn University
Mark J. Nigrini, West Virginia University
Alyssa Ong, Pepperdine University
Erlina Papakroni, Rowan University
Marie Rice, Siena College
Richard A. Riley, West Virginia University
Vijay Sampath, Fairleigh Dickinson University
Lynda Schwartz, University of Massachusetts Amherst
Kate B. Sorensen, The University of Memphis
Brady J. Twedt, Texas A&M University
Lin Wang, Midwestern State University
Yujia Xu, The University of Memphis
Troy Yao, Griffith University
Randall F. Young, Texas State University
Yaqing Zhang, The University of Memphis
Zhenyu Zhang, Belmont University
Chen Zhao, West Texas A&M University
Lei Zhou, University of Maryland at College Park