

American Accounting Association Annual Report

Journal of Forensic Accounting Research

For the Year Ending December 31, 2025

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, which concern 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 2025, 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 forensic accounting. I appreciate the support and dedication of the associate editors, guest editors, and reviewers who have helped *JFAR* grow into a viable outlet for scholarly research in forensic accounting.

We will continue to expand the journal's scope while improving quality and increasing the number of submissions. We continue to use and expand 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 and 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 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 in additional reviewers to evaluate the manuscript. The designated AE is responsible for coordinating invited papers, the review process, and other editorial activities with the 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 for the special forums enables us to achieve a relatively high acceptance rate, and manuscripts that undergo this process produce 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 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 guidance on the range, subject matter, and relative quality of journals, and to help 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. 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 by obtaining 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, the associate editors, the guest editors, and the 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 2025.

- Column (a) of Table 1 reports the number of new submissions by year.
- Column (b) of Table 1 reports the number of revised manuscripts resubmitted each year.
- Column (c) 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 (c) include 0 desk rejections in 2025.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	New Submissions Received (a)	Resubmissions Received (b)	Decision Letters Sent (c)
2025	25	59	92

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 (a) in Table 1. Columns (b) through (g) partition each year's cohort based on outcomes as of the end of 2025. 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)
2025	25	5	20%	17	68%	3	12%
2024	25	4	16%	5	20%	16	64%
2023	47	15	32%	2	4%	30	64%
2022	28	12	43%	0	0%	16	57%
2021	28	10	36%	0	0%	18	64%

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 Smith Antinozzi, The University of Memphis
Philip W. Kunz, The University of Memphis

Ad Hoc Reviewers

Hashem Alshurafat, Hashemite University
Charles Bailey, James Madison University
William Black, University of North Georgia
Salem Boumediene, University of Illinois Springfield
Daniel Bryan, University of Washington, Tacoma
Ali Coskun, Bogazici Universitesi
William Dilla, Iowa State University
Richard Dull, West Virginia University
Renee Flasher, The Pennsylvania State University
A. Fleming, West Virginia University Institute of Technology
Timothy Fogarty, Case Western Reserve University
Xin Geng, Berry College
Kerry Inger, Auburn University
Lisa Jack, University of Portsmouth
I Made Laut Mertha Jaya, Universitas Mahakarya Asia
Steven Kaszak, University of North Carolina Wilmington
Ethan Kinory, George Mason University
Ayebo Bolale Laourou, Coventry University
John Lindow, Pepperdine University
Chenyong Liu, Grand Valley State University
Mark Lokanan, Royal Roads University
Mark Nigrini, West Virginia University
Yusuf Nulla, Global University
Bridget Ogharanduku, Sheffield Hallam University–City Campus
Alyssa Ong, Pepperdine University
Marie Rice, Siena College
Richard Riley, West Virginia University
Pradeep Sapkota, University of North Texas
Sayan Sarkar, University of Mary Washington
Andrea Scheetz, Georgia Southern University
Lynda Schwartz, University of Massachusetts Amherst
Dallin Smith, West Texas A&M University
Kate Sorensen, The University of Memphis
Matthew Stern, DePaul University
Muktak Tripathi, IE University
Joseph Wall, Marquette University
Yunsen Wang, Montclair State University
Aaron Wilson, Ohio University
Zhenyu Zhang, Belmont University