Annual Editor Report
Journal of Forensic Accounting Research

For the Year Ending December 31, 2018

Editor: Charles D. Bailey, *James Madison University*

I. INTRODUCTION

The *Journal of Forensic Accounting Research* (*JFAR*) issued its first call for papers in March 2015, and has published three volumes. The journal's objectives, established by the section's publications committee, are to promote excellence in the research, teaching, and practice of forensic accounting, where forensic accounting is to be broadly conceived. Eight associate editors and an international editorial review board of about 60 members provide the breadth and depth that I believe will ensure our success. Overall, we have processed 76 manuscripts, and I wish to thank the authors for submitting them. I hope the journal is developing a reputation for high quality and for helping authors to present their work well.

Zabi Rezaee has taken over the editorship as on January 1, 2019, and I am sure that his experience and expertise will ensure the continued success of *JFAR*. I will continue to process the five papers that were submitted during my tenure.

II. EDITORIAL PROCESS

When a paper is submitted, the editor screens it for suitability and appropriate formatting. If the work does not appear to have a realistic chance of acceptance, the usual practice is to consult one or more associate editors before deciding whether to proceed with a review or issue a desk rejection (in which case the submission fee is refunded). After prescreening, I normally invite an associate editor to handle the review, and the associate editor solicits at least two reviewers for a double-blind review process. Once the reviews are in (four weeks if timely), the associate editor prepares a composite review and recommendation. Based on this and my own reading, I decide whether to accept, reject, or invite a revision. Revisions not resubmitted within 12 months from notification will be considered new submissions, but extensions can be granted. *JFAR* is an online journal, and accepted articles will be published (posted online) as soon as possible after their acceptance. For complete details, please see aaahq.org/Research/AAA-Journals/.

III. MANUSCRIPT FLOW AND PUBLICATION STATISTICS

Five papers have been accepted for the 2018 volume, compared to six in the 2017 volume and four in the 2016 volume. Two "discovery research" articles ("Internal Control Material Weaknesses and Foreign Corrupt Practices Act Violations," by Yi-Hung Lin, Meghann Cefaratti, Chih-Chen Lee, and Hua-Wei [Solomon] Huang; and "Integration of Fraud Risk in the Risk of Material Misstatement and the Effect on Auditors' Planning Decisions," by Velina Popova). The rest are instructional cases ("Aim Corporation: A Business Fraud Case Study," by Thomas R. Weirich and Natalie Tatiana Churyk; "Solving the 'Mystery' of Profiling Fraud: Teaching Students About Occupational Fraud by Examining Episodes of Mystery Diners," by Ronald J. Daigle, David C. Hayes and Dwayne N. McSwain; and "Scratchpad: A Private Company Business Valuation," by James A. DiGabriele and Richard A. Riley).

Table 1 shows the number of papers submitted to *Journal of Forensic Accounting Research* for the period from 2015 to 2018. Table 2 shows the annual outcome summary. Of the 15 papers received in 2018, 12 (80%) have been rejected at this writing. Of this 80%, 47% represents desk rejections, usually with a refund of the submission fee. While the rejections were higher than any other year, our philosophy and procedures have been consistent, so I hope 2018 was an anomaly in that respect. While it always is painful to reject a paper (or have one rejected), our policy has been to make a decision at the earliest possible point.

Table 1 shows the number of papers submitted to *Journal of Forensic Accounting Research* for the period from 2015 to 2018.

TABLE 1
Annual Activity Summary—For the Journal 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)
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 2015 to 2018.

TABLE 2
Annual Outcome Summary—By Journal Year Annual 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)
2018	15	12	80%	3	20%	0	0%
2017	17	12	71%	2	12%	3	18%
2016	16	10	63%	0	0%	6	38%
2015	19	13	68%	0	0%	6	32%

(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

For additional journal data, see the December 2018 *Journal of Forensic Accounting Research* Information Packet: https://aaajournals.org/userimages/ContentEditor/1556111026896/JFAR-Info-Packet-2018-EOY-FINAL.pdf.

AMERICAN Accounting Association

APPENDIX A

Ad Hoc **Reviewers**

Joel Amernic	*University of Toronto*
Kwadwo Asare	*Bryant University*
Leslie Berger	*Wilfrid Laurier University*
Tina Carpenter	*The University of Georgia*
Carol Dee	*University of Colorado Denver*
William Dilla	*Iowa State University*
A. Fleming	*West Virginia University*
David Hayes	*James Madison University*
D. Kip Holderness, Jr.	*West Virginia University*
Jared Koreff	*University of Central Florida*
Peter Lohrey	*Montclair State University*
Mike Page	*University of Portsmouth*
Tim Pearson	*Georgia Southern University*
Willie Reddic	*DePaul University*
Bradley Roof	*James Madison University*
Karim Sorour	*Northumbria University*
Aaron Wilson	*Ohio University*