

EDITORIAL

Journal of Forensic Accounting Research

INTRODUCTION

It is gratifying to see the first issue of the *Journal of Forensic Accounting Research (JFAR)* appear, and to know that we have a number of other promising papers under review. The initial call for papers went out in March 2015, following many months of work by the Publications Committee and other thought leaders of the Forensic Accounting Section. I share their vision of a publication that is both high in quality and inclusive of the broad area of forensic accounting. Eight associate editors and 79 editorial review board members provide considerable breadth and depth, and their work has been crucial to the early success of the journal. One of our objectives is to help authors bring all substantial papers to a state consistent with AAA journal quality.

I extend my thanks to the authors who have submitted to *JFAR*. For those whose papers were not accepted, we hope the feedback was useful and fair. As the journal gains recognition, I expect to see even more high-quality submissions. The authors in this first issue have set the pace, and deserve congratulations for their work.

The first four articles generally reflect the mix of discovery, practice, and education research that *JFAR* encourages.¹ Fleming, Hermanson, Kranacher, and Riley (2016) (“Financial Reporting Fraud: Public and Private Companies”) utilize survey data from the Association of Certified Fraud Examiners to examine differences in the profile of financial reporting fraud between public and private companies. Pacini, Hopwood, and Sinclair (2016) (“Domestic Asset Tracing: Identifying, Locating and Freezing Stolen and Hidden Assets”) offer an overview of best practices that should serve as a resource for both education and practice. Finally, two of the articles contribute to research on Benford’s Law. Nigrini (2016) (“The Implications of the Similarity between Fraud Numbers and the Numbers in Financial Accounting Textbooks and Test Banks”) demonstrates the phenomenon of unrealistic (round or otherwise anomalous) numbers used in textbooks and test banks, which may undermine practitioners’ propensity to see such patterns as red flags. Barney and Schulzke (“Moderating ‘Cry Wolf’ Events with Excess MAD in Benford’s Law Research and Practice”) offer an improved metric for assessing deviation from Benford’s Law.

Review Process

When we receive a paper that has been submitted, I first screen it for suitability and appropriate formatting. If the work does not appear to have a realistic chance of acceptance, then I normally consult one or more associate editors before deciding whether to proceed with a review or issue a desk rejection and refund the submission fee. After prescreening, I normally invite an

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¹ Although the first issue includes no teaching cases, we fully expect to publish such cases in the future.

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. *JFAR* is an online journal, and accepted articles are published (posted online) as soon as possible after their acceptance. For complete details, please see <http://aaajournals.org/>.

—Charles D. Bailey, Editor
James Madison University

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