

# Annual Editor Report

## *Journal of Forensic Accounting Research*

For the Year Ending December 31, 2017

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

### INTRODUCTION

I am honored to have served as inaugural editor of the *Journal of Forensic Accounting Research (JFAR)*, which issued its initial call for papers in March 2015. 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. I thank the authors for submitting a total of 52 papers, as well as the associate editors and reviewers, for their support of *JFAR*.

During 2017, Tim Louwers retired and stepped down as an associate editor. I am pleased that Lisa Jack, of the Portsmouth Business School, has taken on the role as an associate editor, adding to our international presence.

### EDITORIAL PROCESS

When a paper is submitted, I first screen it for suitability and appropriate formatting. If the work does not appear to have a realistic chance of acceptance, I normally 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 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. *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 <http://aaahq.org/Research/Journals>.

### MANUSCRIPT FLOW AND PUBLICATION STATISTICS

To date, ten papers have been accepted for publication, with four in the 2016 volume and six in the 2017 volume. The second volume includes a variety of topics and methods. Two articles provide analyses of data collected by the Association of Certified Fraud Examiners on worldwide fraud cases (Hermanson, Justice, Ramamoorti, and Riley 2017; Bishop, Hermanson, and Riley 2017).

Three articles report the results of experimental studies (Guthrie and Taylor 2017; Ugrin and Odom 2017; Baxter, Holder-ness, and Wood 2017). Notably, the last of these represents a replication, in keeping with our commitment to publish replications.

Also included is the first instructional case that we have published (Reddic, Shelton, and Shmagel 2017). I expect soon to publish other cases.

Table 1 shows the number of papers submitted to *Journal of Forensic Accounting Research* for the period from 2014 to 2017.

**TABLE 1**  
**Annual Activity Summary – For the Journal Year**

Year	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation	Decision Letters Sent	Manuscripts In-Process, End of Year
	(a)	(b)	(c)	(a)+(b)+(c) = (d)	(e)	(d)–(e) = (f)
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 2014 to 2017.

**TABLE 2**  
**Annual Outcome Summary – By Journal Year Annual Cohort**

Year	New Submissions Received	Number of Rejections	Percentage of Rejections	Number of Papers in Process	Percentage in Process	Number of Acceptances	Percentage of Acceptances
	(a)	(b)	(c) = b/(a)	(d)	(e)=(d)/(a)	(f)	(g)=(f)/(a)
2017	17	6	35%	11	65%	0	0%
2016	16	10	63%	2	12%	4	25%
2015	19	13	68%	0	0%	6	32%

(a) Number of submitted manuscripts from that year's cohort

(b) Percent of rejected manuscripts from that year's cohort

(c) Number of manuscripts still being evaluated (no report yet, revise, resubmit)

(d) Percent of manuscripts from that year's cohort still being evaluated

(e) Number of accepted manuscripts from that year's cohort

(f) Percent accepted manuscripts from that year's cohort

For additional journal data, see the December 2017 *Journal of Forensic Accounting Research* Information Packet.

## REFERENCES

- Baxter, R. J., D. K. Holderness, and D. A. Wood. 2017. The effects of gamification on corporate compliance training: A partial replication and field study of true office anti-corruption training programs. *Journal of Forensic Accounting Research* 2 (1). <https://doi.org/10.2308/jfar-51725>
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