

**Journal of Forensic
Accounting Research**

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Information Packet

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
- Theft of corporate assets (by employees, managers, third parties)

JFAR does not publish material typically published in law reviews, concerning the interpretation of laws or court cases. Appropriate contributions will include scholarship of discovery, integration, application, and teaching as follows¹:

- Appropriate methodologies for *discovery-based research* include, but are not limited to, laboratory studies, surveys, theory-based analyses, case studies, critical analyses, and studies using archival data.
- If the study is a replication or primarily reports nonsignificant results, the letter to the editor should so indicate. Replications play a crucial role in the research process and are welcome. They would normally be published as a “Research Note,” which is substantially shorter than an original article because it closely cites the original study. Studies in which the hypothesized effects are not found (i.e., studies that have “nonsignificant” results) will be considered if they have been rigorously conducted, are theoretically sound, and demonstrate high construct validity, internal validity, and statistical power.
- Appropriate *integrative* papers will provide syntheses of academic or practice literature in an area related to the topics such as those listed above. They must provide new insights into the literature that will facilitate further research or enhance the application of knowledge.
- *Applied* studies might bring to forensic accounting settings specific tools or techniques. A good example is Nigrini’s introduction of Benford’s Law as an analytical tool to detect fabricated financial numbers.

¹Boyer, E. L. 1990. *Scholarship Reconsidered: Priorities of the Professoriate*. Princeton, NJ: The Carnegie Foundation for the Advancement of Teaching.

EDITORS AND EDITORIAL BOARD

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Zabihollah (Zabi) Rezaee is currently the Thompson-Hill Chair of Excellence, tenured Professor of Accounting at The University of Memphis. He served a two-year term (2004–2006) on the Standing Advisory Group (SAG) of the Public Company Accounting Oversight Board (PCAOB) and he is currently (2019–2023) the editor of the *Journal of Forensic Accounting Research*. He is appointed as the Honorary Advisor of the Financial Reporting Council in Hong Kong (December 2019–September 2021). He received his B.S. from the Iranian Institute of Advanced Accounting, his M.B.A. from Tarleton State University in Texas, and his Ph.D. from The University of Mississippi. Dr. Rezaee's areas of teaching are: Business Sustainability, Corporate Governance, Financial Accounting, Forensic Accounting, Internal/External Auditing, Managerial Accounting, and Organizational Ethics.

Dr. Rezaee has published over 225 articles and presented over 230 research papers at universities and regional, national and international meetings keynote speaking. He holds the CPA, CMA, CIA, CFE, CGFM, CSOXP, CGOVP, CGRCP, CGMA and CRMA certifications and possesses practical experience in auditing, expert witnessing, international governance and financial/managerial accounting. He has published 14 books on financial statement fraud, mergers and acquisitions, corporate governance, internal auditing, business sustainability, organizational ethics, audit committees, and forensic accounting.

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Jillian Alderman is an assistant professor of accounting and Chair of the Fully-Employed and Online MBA Programs at the Graziadio Business School at Pepperdine University. Her primary research interests involve the study of human behavior and decision-making, with a focus on topics such as fraud prevention and detection, investors' use of financial statements, and auditor liability. Since graduating with a Ph.D. from the University of Central Florida, Jillian's research has been published in journals including *Contemporary Accounting Research*, *Journal of Information Systems*, *Advances in Accounting*, *Journal of Accountancy*, and *Current Issues in Auditing*. Prior to her experience in academia, Jillian worked in practice as a CPA and auditor at Deloitte in Florida. She is a current member of the AAA, AICPA, CalCPA, and ACFE, and serves on the editorial boards of *Advances in Accounting* and the *Journal of Forensic and Investigative Accounting*.

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Dr. Vida Botes is a qualitative researcher in auditing and accounting. Vida's research focuses on how change in the business environment is affecting the work of the accountant from a technical, cultural, and educational perspective. She also researches into forensic accounting and the effects of Big Data. Vida has published more than 100 research-based publications and presentations including publications. Vida serves on the editorial board of two academic journals.

Vida has won awards for highly commended papers and as outstanding teacher. She is a senior lecturer in the Management Faculty at The University of Waikato, New Zealand, where she teaches forensic accounting and auditing. Vida is a New Zealand chartered accountant. She has been a long-standing member of the External Reporting Advisory Board of New Zealand and served on the Board of Public Accountants in South Africa. Vida serves on the Audit Committee of the AAA. Vida is a boundary spanner who furthers forensic accounting through her close links with forensic accounting practice in New Zealand.

D. Larry Crumbley, Ph.D.

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Dr. D. Larry Crumbley, CPA, CFF, CRFAC, MAFF, FCPA, RFI, is professor at Texas A&M University–Corpus Christi, RELIS Campus, College Station, TX, and professor emeritus at Louisiana State University. He is editor of the *Journal of Forensic & Investigative Accounting*, former editor of *Journal of Forensic Accounting*, current member of the American Board of Forensic Accountants, and was on the AICPA's Fraud Task Force (2003–2004).

Creator and first President of the AAA Forensic Accounting Section, Professor Crumbley is author of more than 70 books and 330 articles. His textbook entitled *Forensic and Investigative Accounting, 9th edition*, is published by Commerce Clearing House. In 2016, Dr. Crumbley was named by the National Association of CVAs

as one of only 24 Pioneers of the Profession in their Industry Titans-The Financial Consulting Profession's Most Influential. He was given the Distinguished Contribution to the Development of Forensic Accounting Innovation Award in April 2018 by the Institute for Management of the University of Toronto. Some of his 13 educational novels (e.g., *Trap Doors and Trojan Horses* and *The Big R: A Forensic Accounting Action Adventure*) have as the main character a forensic accountant. He has spoken or taught at and visited more than 140 countries.

Carol Callaway Dee

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Carol Callaway Dee is the associate dean of undergraduate programs and an associate professor of accounting. She served for one year as an academic fellow for the Public Company Accounting Oversight Board (PCAOB), conducting research on the economic effects of proposed auditing standards.

Dee's research focuses on auditing and forensic accounting. She has published in leading accounting journals, including *The Accounting Review*, *Contemporary Accounting Research*, *Current Issues in Auditing*, *Issues in Accounting Education*, and *Journal of Accounting and Public Policy*. Dee is an associate editor for the *Journal of Forensic Accounting Research*.

Dee is co-author with Cindy Durtschi and Mary Mindak of the auditing casebook "Alpine Cupcakes Inc.: Audit Case Study." Her accounting education cases, "Return of the Tallahassee BeanCounters: A Case in Forensic Accounting" (with Durtschi) and "Grand Teton Candy Company: Connecting the Dots in a Fraud Case" (with Durtschi and Mindak) are used by faculty around the world. She is a recipient of the CU Denver Business School's Outstanding Tenure-Track Teacher of the Year Award.

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James A. DiGabriele is a professor of accounting in the Department of Accounting and Finance. He is a certified public accountant (CPA) licensed in the state of New Jersey, is accredited in business valuation (ABV), and certified in financial forensics (CFF). He is also a certified fraud examiner (CFE), certified forensic accountant (CRFAC), certified valuation analyst (CVA). His articles have appeared in numerous academic and professional journals including: *Accounting Horizons*, *Critical Perspectives on Accounting*, *Issues in Accounting Education*, *Journal of Forensic Accounting Research*, *Journal of Legal Economics*, *Journal of Forensic Accounting*, *Journal of Forensic & Investigative Accounting*, *The CPA Journal*, *Journal of Accountancy*, *Journal of Business Valuation & Economic Loss Analysis*, *Journal of Applied Accounting Research*, and *Accounting Research Journal*.

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William N. Dilla is the Union Pacific/Charles B. Handy Professor of Accounting and chair of the Accounting Department at Iowa State University. He teaches courses in auditing and fraud examination. His research focuses on information display effects with respect to accounting-related judgments, the relationship between internal audit activities and information security effectiveness, fraud in online environments, and management control systems for corporate sustainability. He has published in *Accounting Organizations and Society*, *The Accounting Review*, *Accounting Horizons*, *Auditing: A Journal of Practice and Theory*, *Behavioral Research in Accounting*, *International Journal of Accounting Information Systems (IJ AIS)*, and the *Journal of Information Systems*. Bill currently chairs the American Accounting Association Forensic Accounting Section's Publications Committee. He previously served as an associate editor for *IJ AIS* and currently serves as an associate editor of the *Journal of Forensic Accounting Research*. Bill received his Ph.D. from The University of Texas at Austin. Prior to that, he was a senior auditor for a Big 4 firm.

Cindy Durtschi

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Cindy Durtschi is an award-winning teacher and researcher in the fields of financial and forensic accounting. Durtschi received the 2006 American Accounting Association Innovation in Audit Education Award for her published case in forensic accounting, "The Tallahassee Bean Counters: A Problem-Based Learning Case in Forensic Auditing." She continues to publish forensic accounting cases that are used in classrooms around the world.

Durtschi has published in forensic accounting as well as capital markets. Her articles appear in the *Journal of Accounting Research*; *Journal of Accounting, Auditing and Finance*; *Journal of Forensic Accounting: Issues in Accounting Education* as well as other accounting and finance journals. She is currently on the editorial board for both the *Journal of Forensic and Investigative Accounting* and *Issues in Accounting Education*. She has given invited lectures in forensic accounting to professional and student groups throughout the U.S. and in Europe. She currently serves as council chair of the American Accounting Association (AAA) and is past president of the Forensic and Investigative Accounting Section of the American Accounting Association.

Timothy J. Fogarty

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Timothy J. Fogarty, Ph.D., is a professor in the Accountancy Department at the Case Western Reserve University Weatherhead School of Management, where he is also the KPMG Peat Marwick Faculty Fellow. He has been an attorney for 30 years and a CPA for 25 years. Before coming to Weatherhead, Dr. Fogarty taught at The Pennsylvania State University and North Carolina Agricultural and Technical State University.

Dr. Fogarty's teaching interests include accounting, auditing, income tax, and the legal environment of management. He has published close to 200 articles on a wide variety of topics, in both academic and practitioner journals. He serves on the editorial boards of over 20 accounting and management journals, including several outside the U.S. He has served in several capacities at the national level for the American Accounting Association, including president of the Teaching and Curriculum Section (2005–2006), the Public Interest Section (1996–1997), and the Accounting, Behavior and Organizations Sections (1999–2000). He has worked on research and educational projects for the Financial Executives Research Foundation, ACT and the AICPA. Dr. Fogarty was heavily involved with the design of the current CPA examination, and occasionally does expert testimony.

Lori R. Fuller, Ph.D.

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Dr. Fuller is the Faculty Associate to the Dean of the College of Business and Public Management at West Chester University. She is a professor and former chairperson of the Accounting Department. She earned her Ph.D. in accounting at Arizona State University and B.B.A. at The University of Oklahoma; and is proud to say she is "Sooner Born & Sooner Bred!" Before returning for her Ph.D., Dr. Fuller worked three years as an external auditor and one year as an internal auditor; both at large multi-national corporations. She has taught at Auburn University, the University of Delaware, and Widener University before joining the faculty at West Chester University. Dr. Fuller's research interests lie in auditing and forensic accounting. She has published in *Behavioral Research in Accounting*; *Journal of Forensic Accounting*; and *Strategic Finance and Management Accounting Quarterly*. She was recognized nationally by the Institute of Management Accounting (IMA) for her contribution to the literature. Dr. Fuller had the honor to co-direct the 18th Annual Ethics Research Symposium, which immediately precedes the AAA Annual Meetings in Anaheim, CA and is co-sponsored by the Professionalism & Ethics Committee and the Public Interest Section of the AAA.

Graham Gal, Ph.D.

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Dr. Gal is a member of the American Accounting Association's council and serves on the University's IT Curriculum and Policy Committee. Currently, he is on the editorial board for *The International Journal of Auditing Technology*. He served as editor for a special issue on continuous auditing and continuous reporting for the *Managerial Auditing Journal*. Previously he served as the associate editor for design science for the *Journal of Emerging Technologies in Accounting*. His research interests include business ontologies, specification of internal controls, continuous monitoring, continuous reporting, organizational security policies, corporate social responsibility impact on financial performance, and controls for sustainability reporting. Dr. Gal has recently been a keynote speaker at the International Conference on Governance, Fraud, Ethics, and Social Responsibility and at MODAV. He has presented his work as a visiting scholar at Chuo University in Tokyo, the University of Sao Paulo, and as a panelist on cybersecurity at the University of Waterloo's Conference on Information Assurance. His work has been published in a number of journals including *Journal of Emerging Technologies in Accounting*, *Decision Sciences*, *Expert Systems Review*, *Expert Systems*, *Journal of Information Systems*, *Information Systems Control Journal*, *Advances in Accounting Information Systems*, *International Journal of Accounting Information Systems*, *International Journal of Accounting and Information Management*, *Sustainability Accounting, Management and Policy Journal*, and *Journal of Management Control*.

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Dr. Dr. Gaurav Gupta is an assistant professor in the Department of Accountancy and Business Law at The University of North Carolina Wilmington. He is also a certified fraud examiner (CFE) and certified management accountant (CMA). Dr. Gupta teaches a wide variety of managerial accounting courses to undergraduate and graduate students. Dr. Gupta's research has appeared in several prestigious accounting journals including the *Journal of International Accounting Research*, *Journal of Accounting in Emerging Economies*, *Journal of Forensic and Investigative Accounting*, and *International Journal of Accounting and Information Management*. Additionally, Dr. Gupta is serving on the editorial boards of the *Journal of International Accounting, Auditing, and Taxation*, and *International Journal of Digital Accounting Research*. Dr. Gupta has also reviewed manuscripts for several accounting

journals. Previously, Dr. Gupta also served as the guest co-editor for a special issue “Accounting in India,” that is under progress at the *Journal of International Accounting, Auditing, and Taxation*.

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Lisa Jack is professor of accounting in the Faculty of Business and Law, and also former president of the British Accounting and Finance Association (2015–2020), a learned society for academics based in the UK. She is a Fellow of the Association of Chartered Certified Accountants and worked in private and public sector audit before moving into academia.

Lisa writes about the effects of accounting and performance measurement practices on the food industry, and on society more widely. Her teaching is around forensic accounting and fraud prevention, including food fraud and consumer returns fraud. She has led a successful project “Buy online return in store”, on the growing costs and other problems associated with retail returns in from online purchases for the ECR Retail Loss group. Lisa and a team at Portsmouth developed a model to evaluate the cost of food crime for the UK Food Standards Agency in 2020.

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Eric N. Johnson is the Clara R. Toppan Distinguished Professor of Accounting at the University of Wyoming. He holds a BA in accounting from Whittier College and an M.B.A. and Ph.D. from Arizona State University. His research interests include auditor judgment, managerial accounting, and fraud psychology, with an experimental/behavioral focus. He is a past recipient of a KPMG Research Opportunities in Auditing grant in connection with studies of auditor group judgment.

Prof. Johnson’s research has been published in academic and professional journals including *Accounting, Organizations and Society, Auditing: A Journal of Practice and Theory, Behavioral Research in Accounting, Contemporary Accounting Research, Journal of Accounting, Auditing, and Finance, Journal of Accounting and Public Policy, Journal of Business Ethics, Journal of Management Accounting Research, and Management Accounting Quarterly*. He is a member of the AAA and the Publications Committee of the Forensic Accounting Section.

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Dr. J. Edward Ketz has authored numerous articles and nine books and has edited six others. His book, *Hidden Financial Risk*, examines the corporate culture and the institutional setting that engendered the recent accounting scandals, informs investors how to protect themselves, and suggests improvements for the profession. His forthcoming *Critical Perspectives in Accounting Ethics* investigates the accounting profession over the last century by scrutinizing its positions on ethics and its roles in myriad accounting scandals and by exploring whether the industry will ever reduce the number of accounting frauds. His forthcoming *Fair Value Measurements* summarizes the FASB’s efforts in this area, supplies the conceptual ideas behind this topic, describes methods employed by valuation assessors, and reviews criticisms of fair value measurements. Dr. Ketz writes a column about financial reporting issues, *AccountingCycle: Wash, Rinse, and Spin*, which appears on www.SmartPros.com. Some recent essays are: Principles-Based Accounting: Rules versus Principles, Principles-Based Accounting: Addressing Causes Instead of Treating Symptoms, FASB Takes a Look at Contingent Convertibles, SPEs and Finance Subs: Ain’t Much Difference!, Rediscovering Covey’s Principles, You Can’t Legislate the Truth!, The Biggest Accounting Fraud: Social Security. Professor Ketz has been cited in the popular and business press, including *The Wall Street Journal, The New York Times, The Washington Post, Business Week, USA Today, and Chicago Tribune* on topics such as the reconstitution of the Financial Accounting Foundation, accounting for stock compensation, business combination accounting, and evaluations of specific corporate accounting practices at Enron, Tyco, Rite Aid, HealthSouth, and Fannie Mae.

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Peter is an assistant professor of accounting at Montclair State University in New Jersey, where he teaches graduate courses in Business Valuation, Forensic Accounting, and Fraud Examinations. He is also a director in the Forensic, Valuation, and Litigation Support Services group of Prager Metis CPAs, a member of Prager Metis International Group. He has over 35 years of experience in the forensic accounting and valuation profession. Peter's expertise includes providing advisory services such as fair value reporting, transfer pricing, business valuations, litigation support, and commercial damages to his clients. He has performed over two hundred appraisals of closely-held, private corporations for the purpose of sale, recapitalization, reorganization, ESOP contributions, and expert witness testimony. He has also provided expert witness testimony analysis pertaining to proposed reforms of the Glass-Steagall Act of 1933 as well as the SEC. Peter is a noted expert in the area of valuation and is a featured columnist in the *Value Examiner*, a publication of the National Association of Certified Valuation Analysts (NACVA). In addition, Peter has given numerous presentations to a variety of accounting and valuation organizations, including the New York State Society of Certified Public Accountants and the Connecticut State Chapter of the NACVA.

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Cheri R. Mazza is a partner at the accounting and advisory firm of PKF O'Connor Davies LLP. She has over 35 years of experience that includes public accounting, academics and research, financial forensics and forensic accounting, business valuation and standard setting (FASB). Cheri received a Ph.D. in accounting from the University of North Texas (1994), a M.S. in accounting from Illinois State University (1983) and a B.S. in business education from Indiana University of Pennsylvania (1980). Cheri is a CPA, ABV (accredited in business valuation), CVA (certified valuation analyst), CFF (certified in financial forensics), and a MAFF (master analyst in financial forensics). Cheri spent the early part of her career in public accounting for a regional firm in Wichita Falls, Texas. In 1988 she began teaching accounting at the university level and shortly thereafter earned her Ph.D. in accounting. In 1994 she moved to Connecticut where she was employed as a project manager for the Financial Accounting Standards Board. In 2000 Cheri returned to academics, first as a professor at Fordham University in New York and then Sacred Heart University in Connecticut. During that time, she also served on the Board of Directors and was Audit Chair of a publicly traded bank. In 2014, Cheri returned to the practice side of accounting by starting CRM Accounting and Consulting, LLC. In 2018 she joined PKF O'Connor Davies LLP as a partner in the Forensic, Valuation and Litigation Support Group.

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Dr. Ramamoorti has a blended academic-practitioner background with over 35 years of experience in academia, auditing, and consulting. Originally trained as a chartered accountant from India, he worked for Ernst & Young (now EY) in the Middle East before obtaining his Ph.D. from The Ohio State University. Earlier in his career, he was a principal with Andersen Worldwide, was a National EY Sarbanes Oxley Advisor, a corporate governance partner with Grant Thornton, and a principal of Infogix, Inc.

Dr. Ramamoorti is co-author of over 50 papers and articles, 15 books and monographs, and has received numerous research grants. He serves on several editorial boards and is an associate editor for the *Journal of Forensic Accounting Research* published by the American Accounting Association.

Active in the profession, he was a member of the prestigious Standing Advisory Group of the U.S. Public Company Accounting Oversight Board.

Richard A. Riley

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Richard A. (Dick) Riley, Jr., is the Louis F. Tanner Distinguished Professor of Public Accounting at West Virginia University.

Since 2002, Dr. Riley has performed expert financial analysis and litigation support services, offering deposition and trial testimony. He has published four books: *Financial Statement Fraud: Prevention and Detection* with Zabi Rezaee (John Wiley & Sons, 2010); *Forensic Accounting and Fraud Examination* with Joseph Wells and Mary-Jo Kranacher (John Wiley & Sons, 2011); *Fraud Examination for Fraudulent Financial Reporting* with Steven Albrecht, Chad Albrecht and Mark Zimbelman (MyEducator.com, 2015); *Forensic Accounting and Fraud Examination: Knowledge, Skills, and Abilities* with Richard Dull (WVU Press, 2015).

Dr. Riley is a CPA, CFE, CFF, CVA, forensic accountant and fraud examiner (FAFE) who has developed and implemented FAFE education programs for the United States DOJ (NIJ) and the IRS. He has published 50+ articles, including manuscripts in *Contemporary Accounting Research*, *Auditing: A Journal of Practice and Theory*, *Journal of Accounting, Auditing and Finance*, *Journal of Accounting and Public Policy*, *Journal of Forensic Accounting Research*, among other top-quality journals. In spring 2017, WV Governor Justice appointed Dr. Riley to the WV State Board of Accountancy.

Charles J. Russo

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Dr. Charles J. Russo currently serves as associate professor of accounting and director of the M.S. in Accounting and Business Advisory Services at Towson University where he teaches Graduate Federal Taxation, Advanced Accounting, and Management Accounting. He is a highly experienced professional whose career has encompassed successful positions in both academia and professional practice. Dr. Russo previously served as associate professor of accounting for Bloomsburg University, and as department chair and associate professor of accounting for Penn State University/Pennsylvania College of Technology. He served as a senior tax consultant with KPMG, and later as a Senior Tax Manager for Baker Tilly, a global consulting firm ranked in the top 15. While at Baker Tilly, he was designated “firm-wide”, served multiple offices, and coordinated tax staff training for the entire firm. He has made multiple television and radio appearances and has given presentations for state CPA societies and professional groups across the United States. He began his career as a tour business manager in the early 1980s with Phoenix Management, an entertainment management firm, managing arena and stadium concert tours for high profile music artists. He has extensive experience in federal taxation, business valuation, lost profits, and economic damages.

Vijay Sampath

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Vijay S. Sampath is assistant professor in the Department of Accounting, Taxation, and Law at the Silberman College of Business, Fairleigh Dickinson University. He is a certified public accountant (CPA) licensed in the states of New York and Colorado, is accredited in business valuation (ABV), certified fraud examiner (CFE), and chartered global management accountant (CGMA). He holds a Doctor of Professional Studies (DPS) in Business from the Lubin School of Business at Pace University and a Master of Business Administration (MBA) from Rutgers University.

Dr. Sampath has previously served on the faculty at the City University of New York and Rutgers University. He has held senior executive positions in industry and public accounting firms. He teaches courses in financial and managerial accounting, forensic accounting and fraud examinations, and auditing. His research focuses on organizational misconduct, corporate corruption, and corporate social responsibility. Dr. Sampath has published academic papers in reputable journals and presented at conferences on numerous occasions.

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Dr. Eileen Z. Taylor is a professor of accounting at the North Carolina State Poole College of Management. She teaches in the NCSU PCOM MBA and MAC programs, and in the Fuqua School of Business MQM program at Duke University. Her research focuses on whistleblowing, fraud, ethics, and accounting information systems. She publishes in a range of journals, including *Journal of Information Systems*, *Journal of Business Ethics*, *Journal of Forensic Accounting Research*, *Accounting Horizons*, and *Behavioral Research in Accounting*. She serves on several editorial boards and co-edited The Routledge Handbook of Accounting Ethics, a special issue of JIS on AIS and Ethics, and is

currently co-editing a special issue of JFAR on DEI and Justice in Forensic Accounting. She chairs the MBA Curriculum Committee, serves as an NCSU faculty senator, chaired the NCSU Recruiting Diverse Faculty Committee, and serves on the PCOM DEI Committee. She is a member of the AAA Public Interest Research Committee and an associate editor for JFAR. Dr. Taylor is a CPA in North Carolina, and is a certified fraud examiner. She holds a B.S., M.A.C., and Ph.D., all from the University of South Florida.

Judy Tsui

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Professor Lam is an independent non-executive director of Sino-Ocean Group and the chairman of the Audit Committee and a member of the Investment Committee of the Board. She is currently a senior consultant of the Institute of New Economic Thinking. She has been appointed as the chancellor and board director of Wuhan College from 2015 to June 2017. She has been appointed as the board director and the chairman of the committee on education strategy since 2018 and has been appointed as senior advisor of Enrichment Education Group Limited with effect from April 1, 2020. She is the first Cheung Kong Chair Professor in Accounting engaged by the Ministry of Education of the PRC in Xiamen University. She coauthored a book, titled *Business Sustainability in Asia*, published by Wiley. From 2001 to 2004, she was elected as a council member of the Hong Kong Institute of Certified Public Accountants. She is a fellow member of the Hong Kong Institute of Certified Public Accountants, a chartered professional accountant and chartered accountant of the Chartered Professional Accountants of British Columbia, a fellow member of CPA Australia, a fellow member of The Institute of Chartered Accountants in England and Wales and the vice-chairman of its Chinese committee.

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Mr. Turner has been the Chief Accountant of the U.S. Securities and Exchange Commission, a member of boards of public companies, a trustee of a mutual fund and a public pension fund, a professor of accounting, a partner in one of the major international auditing firms, the managing director of a financial and proxy research firm, and a chief financial officer and an executive in industry. In 2007, Treasury Secretary Paulson appointed him to the Treasury Committee on the Auditing Profession (ACAP). He was appointed by the Governor of Colorado to three terms on the Board of Trustees of the Colorado Public Employees' Pension Fund, a \$50 billion dollar investment fund.

Mr. Turner has served on advisory committees of the PCAOB and FASB. He has received the national award for Business Information (Accountant) Professional of the Year from Beta Alpha Psi the American Accounting Association Exemplar award and has received the Max Block Distinguished Article Award from the New York Society of CPAs.

He has been named to the Directorship 100, a list of influential people involved in corporate governance. He has also been named several times to the list of Top 100 accountants in the United States.

Joseph Michael Wall, Ph. D

Marquette University, College of Business Administration, Milwaukee, WI, USA

Dr. Wall joined Marquette University in 2015. He earned his Ph.D. from Case Western Reserve University, his M.B.A. from Marquette University, and his bachelor's degree in Engineering from Purdue University. Prior to joining Marquette, Dr. Wall worked for seven years as an assistant professor at Carthage College, serving four years as a department chair.

His current research interest involves financial injustice and tends to focus in the areas of regulation, fraudulent behavior, and cyber-strategy. Much of his work seeks to design thriving financial systems by better understanding the unintended consequences rules and regulations may have. Since 1993 he has been a full-time financial analyst and professional investor. He is a managing member and the co-founder of his securities investment firm, which has been in business since 1998, and specializes in risk arbitrage transactions. He speaks and consults frequently in areas involving blockchain technologies, financial forensic investigation, and private company valuations.

Christopher Young

Rutgers, The State University of New Jersey, Department of Management and Global Business, Newark, NJ, USA

Christopher Young is a professor of business ethics in the Department of Management and Global Business and a research fellow at Rutgers' Institute for Ethical Leadership. His research focus is in the area of forensic economics, legal and business ethics.

Dr. Young is a nationally recognized testifying expert and writer in the field of economics, finance, and business ethics. He has testified in state and federal courts, with respect to economics, financial policy, and business ethics matters. He has been invited to speak at many government and industry trade organizations, including but not limited to the American Society of Appraisers, National Association of Forensic Economics, Canadian Institute of Actuaries, SIFMA Private Client Conference, Financial Trading Architecture Summit, and he has given numerous classes with many of the leading legal and accounting firms in the United States. Dr. Young has delivered papers at the National

Association of Forensic Economics Conference, American Economic Association Conference, Allied Social Sciences Conference, American Society of Religion Economics and Culture Conference, and the International Studies Association Conference. He has publications in the *Journal of Rationality and Society*, *Journal of Forensic Economics*, *Earnings Analyst*, *UC Davis Law Review*, and various other journals/magazines. He is presently writing a book on teaching business ethics, published by Edward Elgar.

Joseph H. Zhang

The University of Memphis, Department of Accounting, Memphis, TN, USA

Joseph Zhang is the associate professor of accounting and George Johnson Fellow at The University of Memphis. He is a certified public accountant (CPA) licensed in the state of Tennessee. His articles have appeared in numerous academic and professional journals including: *Accounting and the Public Interest*, *Accounting Horizons*, *Accounting Research Journal*, *Journal of Forensic & Investigative Accounting*, *The CPA Journal*, *Journal of Applied Accounting Research*, *Review of Quantitative Finance and Accounting*, *Journal of Corporate Finance*, *Journal of Business Finance & Accounting*, *Journal of Information Systems*, *Journal of Emerging Technologies in Accounting*, and *Contemporary Accounting Research*. Professor Zhang currently serves as an associate editor for *Asian Review of Accounting* and *Managerial Auditing Journal*.

David A Ziebart

University of Kentucky, Von Allmen School, Lexington, KY, USA

Professor David A. Ziebart serves as the PwC Professor of Accountancy in the Von Allmen School of Accountancy at the University of Kentucky. His prior faculty appointments include the University of Illinois at Urbana-Champaign and Indiana University Bloomington. Dave also served as a visiting professor at University of Notre Dame and on a research appointment at the National Center for Supercomputing Applications at the University of Illinois. His research interests are eclectic and include predictive modeling of various outcomes that involve accounting data, management behavior, auditor behavior, and firm activities. In addition, his current research interests include the use of simulation science to investigate accounting theory and properties of alternative accounting numbers. Professor Ziebart has published in journals such as *Journal of Accounting Research*, *The Accounting Review*, *Journal of the American Statistical Association*, *The Journal of the American Taxation Association*, *Journal of Accounting, Auditing, and Finance*, *Contemporary Accounting Research*, *Organizational Behavior and Human Decision Processes*, and *Accounting Horizons*. He has served as an associate editor or on the editorial board for numerous journals and was co-editor of *Accounting Horizons*. Professor Ziebart obtained his undergraduate degree from Aurora University, M.S. from Northern Illinois University, and Ph.D. from Michigan State University.

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Journal of Forensic Accounting Research* for the period from 2016 to 2020.

TABLE 1
Annual Activity Summary—For the Calendar 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)
2020	7	30	56	93	57	36
2019	0	34	12	46	39	7
2018	4	15	15	34	34	0
2017	3	17	13	33	29	4
2016	2	16	16	34	31	3

- (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 2018 to 2020.

TABLE 2
Annual Outcome Summary—By Calendar Year Cohort

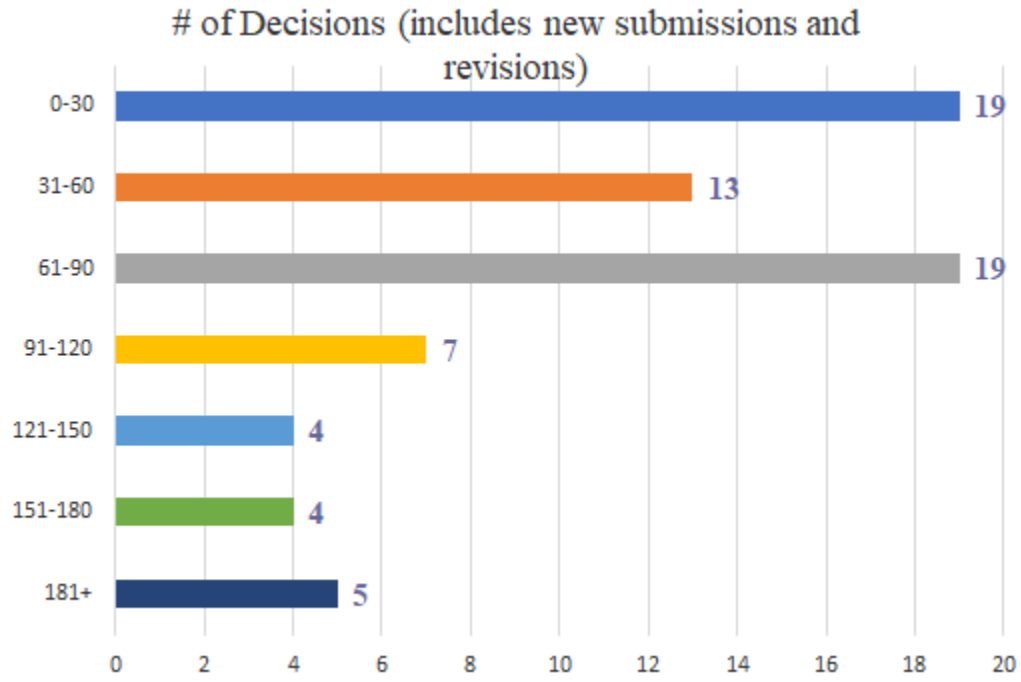
Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = b/(a)	Number of Papers in Process (d)	Percentage in Process (e) = (d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g) = (f)/(a)
2020	30	8	27%	15	50%	7	23%
2019	45	15	33%	11	24%	19	42%
2018	15	15	100%	0	0%	0	0%

- (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.

Of the 57 submissions that were evaluated in 2020, the mean turn time was 76 days. Median turn time was 63 days.

EXHIBIT 1

Turnaround Times for Decisions Made in the Year Ended December 31, 2020



AAA DIGITAL LIBRARY AND CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association publishes 17 journals in the areas of accounting research, education, practice, and public interest. The usage data for AAA Journals reflects the impact a transition to the new Meridian platform combined with a redesigned methodology for counting usage that affects all publishers. As a result, prior years cannot be compared with 2020 usage data which becomes the new reference point for trends going forward.

TABLE 3
2020 AAA Digital Library and Content Aggregators Downloads

Journals	Downloads
<i>The Accounting Review*</i>	957,628
<i>Accounting Horizons*</i>	195,251
<i>Auditing: A Journal of Practice & Theory</i>	172,265
<i>Issues in Accounting Education*</i>	130,028
<i>Journal of Management Accounting Research</i>	108,577
<i>Journal of Information Systems</i>	93,790
<i>Journal of Emerging Technologies in Accounting</i>	63,199
<i>Current Issues in Auditing</i>	55,874
<i>Behavioral Research in Accounting</i>	46,214
<i>Accounting Historians Journal</i>	44,199
<i>The Journal of the American Taxation Association</i>	32,765
<i>Journal of International Accounting Research</i>	29,875
<i>Journal of Governmental & Nonprofit Accounting</i>	10,007
<i>Accounting and the Public Interest</i>	8,397
<i>Journal of Financial Reporting</i>	5,307
<i>Journal of Forensic Accounting Research</i>	5,155
<i>The ATA Journal of Legal Tax Research</i>	3,491

* Association wide journal

Other Important Statistics

1. Percentage of international authors: 34%.
2. View the Most Read and Most Cited papers for *JFAR* on the AAA's [Digital Library](#).

POSITIONING IN INTERNATIONAL RANKINGS

Journal of Forensic Accounting Research ranks as B on the widely followed Australian Business Deans Council (ABDC) journal list, as tracked by the Harzing Journal Quality List* (<http://www.harzing.com>, updated July 2019). The following table lists *JFAR*'s position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

TABLE 4
Journal of Forensic Accounting Research

Journal	ABDC 2019	ABS 2018	EJL 2019	HCERES 2019	VHB 2015
<i>Journal of Forensic Accounting Research</i> †	B				
Accounting Peers					
<i>Accounting & Finance</i>	A	2	S	B	C
<i>Accounting and the Public Interest</i> †	B				C
<i>Accounting Historians Journal</i> †	B	2		B	C
<i>Accounting Horizons</i> †	A	3	S	A	B
<i>Accounting, Auditing & Accountability Journal</i>	A*	3	S	A	B
<i>Accounting, Organizations and Society</i>	A*	4*	P*	A	A
<i>Behavioral Research in Accounting</i> †	A	3	S	B	B
<i>British Accounting Review</i>	A	3	S	B	B
<i>Contemporary Accounting Research</i>	A*	4	P*	A	A
<i>Current Issues in Auditing</i> †	B	2			
<i>European Accounting Review</i>	A*	3	P	A	A
<i>International Journal of Accounting</i>	A	3		B	B
<i>International Journal of Auditing</i>	A	2		B	B
<i>Issues in Accounting Education</i> †	A	2		C	C
<i>Journal of Accounting & Economics</i>	A*	4*	P*	A	A+
<i>Journal of Accounting and Public Policy</i>	A	3	S	A	B
<i>Journal of Accounting Research</i>	A*	4*	P*	A	A+
<i>Journal of Business Finance & Accounting</i>	A*	3	P	A	B
<i>Journal of Emerging Technologies in Accounting</i> †	B	1			
<i>Journal of Financial Reporting</i> †	A				
<i>Journal of Forensic Accounting Research</i> †	B				
<i>Journal of Governmental & Nonprofit Accounting</i> †	B	1			
<i>Journal of Information Systems</i> †	A	1			C
<i>Journal of International Accounting Research</i> †	A	2	S	B	B
<i>Journal of Management Accounting Research</i> †	A*	2	S	B	B
<i>Management Accounting Research</i>	A*	3	P	A	A
<i>Review of Accounting Studies</i>	A*	4	P*	A	A
<i>The Accounting Review</i> †	A*	4*	P*	A	A+
<i>The ATA Journal of Legal Tax Research</i> †	C	1			
<i>The Journal of the American Taxation Association</i> †	A	3			

† Denotes the journal is published by the American Accounting Association.

ABDC—Australian Business Deans Council Journal Rankings List

The influence of this ranking goes well beyond Australia.

Rank	Interpretation
A*	Best or leading journal in its field—publishes outstanding, original, and rigorous research that will shape the field. Acceptance rates are typically low and the editorial board is dominated by leading scholars in the field or subfield, including from top institutions in the world. Where relevant to the field or subfield, the journal has the highest impact factors or other indices of high reputation.
A	Highly regarded journal in the field or subfield—publishes excellent research in terms of originality, significance, and rigor; has competitive submission and acceptance rates; excellent refereeing process; and, where relevant to the field or subfield, has higher than average impact factors. Not all highly regarded journals have high impact factors, especially those in niche areas.
B	Well-regarded journal in the field or subfield—publishes research of a good standard in terms of originality, significance, and rigor, and papers are fully refereed according to good standards and practices but acceptance rates are higher than for Tiers A* and A. Depending on the field or subfield, will have a modest impact factor and will be ISI-listed.
C	A recognized journal—publishes research that is of a modest standard and/or is yet to establish its reputation because of its newness. This tier is more inclusive than the other categories. Only includes refereed journals.

ABS—Chartered Association of Business Schools

The list provides guidance to scholars working across the diverse fields that constitute Business and Management. The Academic Journal Guide is intended to give both emerging and established scholars greater clarity as to which journals to aim for, and where the best work in their field tends to be clustered.

Rank	Interpretation
4*	Journals of Distinction. Within the business and management field, including economics, there are a small number of grade 4 journals that are recognised world-wide as exemplars of excellence. As the world leading journals in the field, they would be ranked among the highest in terms of impact factor. The initial paper selection and review process would be rigorous and demanding. Accepted papers would typically not only bring to bear large scale data and/or rigour in theory, but also be extremely finely crafted and provide major advances to their field.
4	All journals rated 4, whether included in the Journal of Distinction category or not publish the most original and best-executed research. As top journals in their field, these journals typically have high submission and low acceptance rates. Papers are heavily refereed. These top journals generally have among the highest citation impact factors within their field.
3	3 rated journals publish original and well executed research papers and are highly regarded. These journals typically have good submission rates and are very selective in what they publish. Papers are heavily refereed. These highly regarded journals generally have good to excellent journal metrics relative to others in their field, although at present not all journals in this category carry a citation impact factor.
2	Journals in this category publish original research of an acceptable standard. For these well-regarded journals in their field, papers are fully refereed according to accepted standards and conventions. Citation impact factors are somewhat more modest in certain cases. Many excellent practitioner-oriented articles are published in 2-rated journals.
1	These journals, in general, publish research of a recognised, but more modest standard in their field. A 1 rating is a useful indicator in that it indicates the journal meets normal scholarly standards, including a general expectation of peer review. Papers are in many instances refereed relatively lightly according to accepted conventions. Few journals in this category carry a citation impact factor.

EJL—Erasmus Research Institute of Management Journals Listing (The Netherlands)

Rank	Interpretation
P+	Top journals among P
P	Best journals in the field
P A	Top international journals (aspirant)
S	Scientific refereed journals of a recognized academic reputation that do not reach the quality levels of the Primary Set (P)
M*	Top managerial journal

HCERES—High Council for Evaluation of Research and Higher Education

A joint plenary commission, established in 2014, brought together representatives of Economics and Management and was responsible for establishing and updating a list of common journals for these two disciplines. The list is made up of merged classified lists of journals from the Scientific College of the French Management Association (FNEGE), and section 37 of the National Committee for Scientific Research (CNRS). The classification is done in 3 categories:

Rank	Interpretation
A	Journals classified 1*, 1e, 1g, 1eg, 1 and 2 by the CNRS or FNEGE
B	Journals classified 3 by the CNRS or FNEGE
C	Journals classified 4 by the CNRS or FNEGE

VHB 2015—Association of Professors of Business in German Speaking Countries

A ranking developed on behalf of the Association of University Professors of Business in German speaking countries (Verband der Hochschullehrer für Betriebswirtschaft–VHB). This version (VHB-JOURQUAL 3) is the 4th edition of this list.

Rank	Interpretation
A+	World Leading
A	Leading
B	Important and Respected
C	Recognized
D	Peer-Reviewed

* The 60th edition of the Harzing Journal Quality List removed several older rankings (UQ 2007, Aston 2008, Cranfield 2012) that had not been updated since then by their providers and were probably replaced by the ABDC and ABS rankings. The 61st edition removed two French single university rankings (HEC 2011) and ESSEC (2016) as French universities now seem to use one of the three country-wide rankings. The 65th edition was published in July 2019.