

Editor's Forward – Volume 5, Issue 1 – 2022

It is a pleasure to present the fifth volume of the *North American Accounting Studies* Journal.

The *North American Accounting Studies* Journal is the accounting research journal sponsored by the North American Accounting Society and the journal's purpose is to provide a forum for the publication of quality accounting research. The North American Accounting Society (NAAS) is an organization for accounting academics and practitioners that was founded in 1986. The *North American Accounting Studies* Journal remains white-listed in Cabell's Directory of Business Publishing Opportunities with an acceptance rate of 25%.

The role played by the reviewers is crucial in the success of the journal, and it is much appreciated. The editorial board extends its appreciation to the reviewers and encourages other colleagues to volunteer for this valuable service by contacting one of the editors.

The Journal readership continues to grow in 2022. Individuals from 107 institutions across 65 different countries ranging from Angola to Vietnam downloaded the journal articles, with the United States, Philippines, and Norway on the top of the downloads list.

The articles in this issue apply different research methods, including archival and survey methods. The articles also address different accounting topics such as tax accounting, financial accounting and accounting education. The first paper titled, "Validating Financial Statement Comparability Assessment in Non-Profit Firms," by Andrew Brajcich and Daniel Friesner, is an archival research paper that uses data on hospitals operating in the state of Washington to evaluate the practical utility of a new proposed method used in assessing financial statement comparability.

The second paper, "History of the Use Tax in the United States," by Christopher Jones, Yuyun Sejati, and Spencer Usrey, sheds light on the history of the use tax in the United States, and provides useful information to researchers, regulators, and practitioners to better understand the history and the implications of this tax.

The final paper in this issue is titled "The Global Mindset of Accounting Educators: A National Study," by Jill Christopher, Danielle Foster, Chao Wen, and Perry Haan. This paper evaluates the global mindset of accounting educators from U.S. institutions, and provides a starting point in developing or improving their global mindset.

We wish to acknowledge and thank the colleagues who submitted their work to the journal and to the reviewers who volunteered their valuable time. Without their help, *North American Accounting Studies* Journal could not fulfill its mission.

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