

Editor's Forward – Volume 6, Issue 1 – 2023

It is a pleasure to present the sixth 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 2023. Individuals from 145 institutions across 81 different countries ranging from Angola to Vietnam downloaded the journal articles, with the Philippines, the United States, and Singapore on the top of the downloads list.

The articles in this issue address different accounting topics such managerial accounting, and governmental accounting. The first paper titled, "The Effect of Intangible Resources on Selling, General, and Administrative Cost Behavior of Young and Established Firms," by Ingyu Chiou, Yifan Liu and Menghistu M. Sallehu. It is a research paper that uses a sample of US firms over a 42-year period covering 1980-2021, to examine the effect of relying on intangible resources on the stickiness of cost behavior. The results show that costs are stickier with the increase in intangibles, and that the effect of intangibles on cost behavior is present only among young firms.

The second paper, "Increasing Efficiency through Accounting: Examining Factors Influencing Uses of the Internal Service Fund Among County Governments," by Steve Modlin. The study examines factors that influence the use of internal service fund in government unites, and areas that continue to experience consistent use of this fund.

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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