



## Call for Papers

### Special Topic of Journal of Forensic Accounting Research

#### *Non-Fraud Research in Forensic Accounting*

The *Journal of Forensic Accounting Research (JFAR)* promotes 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. In 2020, *JFAR* will publish a special interest forum titled “Non-Fraud Research in Forensic Accounting.” The editors invite submissions of original unpublished work for this special interest forum.

The focus of this topic is on the investigation and litigation services of non-fraud fields of forensic accounting education, practice, and research. In December, the American Institute of Certified Public Accountants (AICPA) published its proposed new “Statement on Standards for Forensic Services No. 1” (SSFS 1), which provides guidelines for those that perform forensic accounting services. SSFS 1 classifies forensic accounting engagements into “investigation” or “litigation” services. The investigation engagements are services performed to reach a conclusion regarding concerns of wrongdoing in which the forensic accountants perform necessary procedures to collect, analyze, evaluate, or interpret evidence on the merits of the concerns. The litigation engagements are actual or potential litigation services performed in connection with the resolution of disputes between parties in which the engagement does not need to be formal and may include an alternative dispute resolution forum.

Submissions should be original research that examines the non-fraud aspects of forensic practice. The submitted manuscripts for this topic are expected to address, but are not limited to, the following topics of interest:

- Litigation consulting
- The Forensic Accountant as an Expert Witness: Behavior, Skills, Credentials
- Private company valuation in matrimonial litigation, shareholder/partner disputes, estate/gift taxation, bankruptcy, judicial valuation, discounts for lack of marketability, discounts for lack of control and other related areas.
- Business Valuation Reporting
- Individual Damages: Personal injury, wrongful death, employment law, elements of Damages: expected earnings and earnings capacity, work/life expectancy, personal consumption, household services
- Commercial Damages and Civil Litigation (e.g., lost profits, business interruption)
- Models for projecting Sales. The sales projection method compares projected revenue before the harmful event to actual revenue after the harmful event.
- Models for avoided costs (sometimes referred to as incremental expenses or non-continuing expenses)
- Risk assessment of the impact of industry and economic outlook
- Statistical methods for meeting reasonable certainty “but for”
- Ethical and legal environment of a forensic accountant
- Bankruptcy, insolvency and reorganization in financial litigation
- Asset distribution in matrimonial litigation, property division, active v. passive appreciation
- Standards Applicable for Report Writing, Federal rule 26(a) 2B and States
- Professional theory, concepts, definitions, processes and considerations for expert witnesses in a variety of litigation environments (e.g., economic reality, developing strategies for case litigation, required evidence)
- Matrimonial disputes
- Diminution of value
- Mitigation of losses, costs, lost profits, diminution of value, etc.
- Any relevant issue to financial litigation/financial forensics

#### **Key Words and Areas of Interest**

- Forensic Accounting
- Litigation Consulting
- Expert Witnessing
- Business Valuation
- Economic (Individual) Damages from personal injury, wrongful death and wrongful termination/employment
- Commercial Damages from lost profits/business interruption and breach of contract
- Fair Value Estimation in financial litigation and financial forensics.

*Note: The topic editors presented a session on this topic at the AAA Annual Meeting in Washington, DC in August 2018. A copy of the slide deck is available by clicking [here](#).*

## **Manuscript Idea and Document Mentorship**

As part of the manuscript and acceptance process, topic editors offer manuscript mentorship. The mentorship will proceed in multiple phases:

**Phase 1 – The Idea Stage:** Interested author(s) can submit a **two-page** idea proposal document addressing the following key issues:

- (1) The research/practice problem (question or concern) and how your research addresses the problem;
- (2) A brief research literature review for the topic under consideration - how does your proposed work fit into the stream of existing research;
- (3) A brief description of the research methodology, the statistical model and key variables;
- (4) A brief description of the data, data source and how the data will be examined;
- (5) \*Why the research question is important to practicing professionals and the academy – how the research aligns with the goals of *JFAR*; How will the results of the research benefit practicing professionals and the academy. \*

**Submit proposals by email** to the guest editors. The editors will provide feedback related to quality and potential contribution of the proposed idea as well as key areas to address as the author(s) execute the research. *Submissions greater than two pages will be rejected.*

**Phase 2 – The Operational Phase:** Assuming that the researchers received positive feedback in phase 1, the authors should submit a 10-page proposal update/preliminary findings document. The document should address the following key issues:

- (1) Update the Phase 1 – The Idea Stage 2-page idea proposal document;
- (2) Expand the literature review and include the research question(s) and or the hypotheses (2-3 pages);
- (3) Expand the research methodology (1 page);
- (4) Describe the preliminary findings (4 pages with 2 or 3 small tables).

*Note: if an experiment, the experimental design, protocols, etc. should be attached as an addendum to the 10 pages.*

**Submit proposals by email** to the guest editors. The editors will provide feedback related to quality and potential contribution of the proposed idea as well as key areas to address as the author(s) continue to execute the research. *Submissions greater than 10 pages (plus experimental materials addendum) will be rejected.*

**Phase 3 – Manuscript submission through American Accounting Association: *JFAR*.** Assuming positive feedback at both phase 1 and phase 2, **and** the research team adequately and appropriately responded to feedback at phases 1 and 2, the manuscript should be “fast-tracked” through the review process and the probability of acceptance should be high. Any rejection at this stage would be associated with research execution and/or failure to appropriately and adequately address feedback in phases 1 or 2; no research manuscript would be rejected due to lack of contribution.

## **Manuscript Submission Information**

We will entertain papers using a variety of methodologies that appropriately address the theme of the forum. Authors may consider previously published research in the *JFAR* as a possible direction for their work. Submitted manuscripts should not have been published previously, nor be under consideration for publication elsewhere (except conference proceedings papers). Each submission for this special interest forum will go through the normal review process for the *JFAR* and should conform to the appropriate style and submission guidelines that can be found at the [Journal of Forensic Accounting Research page](#). **Submissions are due by December 21, 2019.** *Please clearly state that your submission is for consideration for publication in the Non Fraud special interest forum.*

If you have any questions, please contact the co-editors of the special interest forum: James DiGabriele [digabrielej@montclair.edu](mailto:digabrielej@montclair.edu), Les Heitger, [LesHeitger@MissouriState.edu](mailto:LesHeitger@MissouriState.edu), and Richard Riley, [Richard.Riley@mail.wvu.edu](mailto:Richard.Riley@mail.wvu.edu), or the *JFAR* editorial office at [JFAR@aaahq.org](mailto:JFAR@aaahq.org).