



Call for Papers

Special Topic of Journal of Forensic Accounting Research

Digital Forensics

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 2021, *JFAR* will publish a special interest forum titled “Digital Forensics.” The editors invite submissions of original unpublished work for this special topic issue.

The focus of this special topic is on digital forensics, which is the use of software and analytical approaches to search, analyze and explain electronic evidence in the context of potential litigation or fraud investigation. It includes the investigation of all devices capable of storing digital data. Subcategories include computer and network forensics. Digital forensics is a rapidly evolving area of practice for forensic accountants and forensic technology specialists. Ongoing research is needed to drive a deeper understanding of the newest approaches, applications, and skills needed to effectively deploy these techniques. The goal of this issue is to provide a platform for the presentation of ideas in these areas. 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:

- The Forensic Toolkit
- Digital tools for forensic data collection, manipulation and analysis
- Application tools for digitizing non-digital evidence
- Digital tools for fraud risk assessment and management of the business risk of fraud.
- Digital tools for fraud prevention and detection
- Data analytics
- Data visualization discovery and analysis
- Analysis of structured data, including Big Data sets and databases
- Text analytics and forensic analysis
- Statistical and time series analyses
- Use of Benford’s law
- Emerging technologies
- Machine learning
- Artificial intelligence
- Effects of blockchain

Key Words and Areas of Interest

- Forensic Accounting
- Digital Forensics Expert Witnessing
- Forensic Data Analytics
- Big Data

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 March 21, 2021. Please clearly state that your submission is for consideration for publication in the Digital Forensics special interest forum.**

If you have any questions, please contact the co-editors of the special interest forum: Amelia Baldwin baldwin@southalabama.edu, Graham Gal, gfgal@isenberg.umass.edu, Kevin Moffitt, Kevin.moffitt@business.rutgers.edu, Brigitte Muehlmann, bmuehlmann@babson.edu, and Lynda Schwartz, lschwartz@isenberg.umass.edu, or the *JFAR* editorial office at JFAR@aaahq.org.