CALL FOR PAPERS

Journal of Forensic Accounting Research

The Forensic Accounting Section of the American Accounting Association announces a new academic journal, the *Journal of Forensic Accounting Research (JFAR).* The journal's objectives are to promote excellence in the research, teaching, and practice of forensic accounting. In addition, forensic accounting research is to be broadly conceived, and not limited to fraud research. Given the breadth of potential topics, the intended audience of *JFAR* includes members of the Forensic Accounting Section as well as other scholars, practitioners and instructors of forensic accounting.

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 (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 follows:[1]

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 and because it closely cites the original study. Studies in which the hypothesized effects are not found (i.e., studies that have "nonsignificant" results)

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

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 topics such as the ones 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.[2]

The journal also will publish *teaching cases* that make a clear and significant contribution to the teaching of forensic accounting, normally with respect to the "appropriate topics" listed above. *JFAR* will follow the same guidelines and requirements for cases as Issues in Accounting Education (see http://www.allentrack.net/AAA/Editorial_Policies/IACE.pdf).

Submission and Review Process

Manuscripts should be submitted using the American Accounting Association's online Allen Track submission and peer review system at: http://jfar.allentrack.net/cgi-bin/main.plex. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, please note that the article title page (with author names) must be in a separate file from the manuscript text.

The nonrefundable submission fee in U.S. funds is $75 payable online by credit card (VISA, MasterCard, or American Express only).The payment form is available online at: http://aaahq.org/Research/AAA-Journals/Information-for-Authors/Journal-of-Forensic-Accounting-Research-Online-Submission-Payment. If you are unable to pay by credit card or have any questions please contact the AAA Member Services Team at (941) 921-7747or info@aaahq.org.

Submitted manuscripts must be original work not previously published and not under consideration at another publication outlet. After screening by the editor and an associate editor for suitability, submissions normally will be blind reviewed by two qualified reviewers and a recommendation made by the responsible associate editor.

Based on the reviewers' comments and the associate editor's recommendation, the editor will accept, reject, or invite a revision. Revisions not resubmitted within 12 months from notification will be considered new submissions. *JFAR* is an online journal, and accepted articles will be published (posted online) as soon as possible after their acceptance.

Clear and concise exposition is important. First-person is encouraged, in keeping with AAA style: tell what you did and what you found. Reports of statistical analyses should tell a clear story. Excellent guidance on reporting mediation, moderation and conditional process models appear in A. F. Hayes, *Mediation, Moderation, and Conditional Process Analysis: A Regression-Based Approach.* New York, NY: The Guilford Press (2013). Also see S. Pinker, "Why Academic Writing Stinks" (http://chronicle.com/article/Why-Academics-Writing-Stinks/148989/).

[2]Nigrini, M. J., and L. Mittermaier. 1997. The use of Benford's Law as an aid in analytical procedures. *Auditing: A Journal of Practice & Theory* 16 (2): 52.67.

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