



Call for Papers

Special Topic of Journal of Forensic Accounting Research

Fraud Research in Forensic Accounting

Deadline for manuscript submissions: October 15, 2021

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 “Fraud Research in Forensic Accounting.” The editors invite submissions of original unpublished work for this special topic issue.

Forensic accounting is a growing field of accounting with significant opportunities for growth and advancement. Forensic accounting services include a broad array of professional services including fraud investigations, litigation consulting, valuation and expert witnessing, all of which are highly specialized, rewarding and exciting roles. Forensic accountants, in many instances, serve as fraud investigators who examine allegations of fraud typically working for a law firm overseeing the (internal) investigation. Successful forensic accountants need to possess a high level of technical, analytical and soft skills.

This issue of the Journal of Forensic Accounting Research will focus on fraud topics in forensic accounting research, education, and practice. Submissions should be original research that examine the identification, investigation, or study of fraud constructs. The editors welcome behavioral, archival, and qualitative research methods including experimental and quasi-experimental design, survey research, and case studies. Other rigorous methodological approaches are welcome.

Submissions should be original work that investigates research opportunities drawing upon insights from criminology, psychology, sociology, anthropology, and ethics. The submitted manuscripts for this Special Topic are expected to address the following or related topics of interest but those listed below are not intended to be exhaustive:

- Fraudulent Misstatements
- Fictitious Revenues
- Improper Revenue Recognition
- Concealed Liabilities
- Improper Disclosure
- Improper Asset Valuation
- Earnings Management
- Asset Misappropriation
- Employee Fraud and Theft
- AICPA Proposed Statement on Standards for Forensic Accounting Engagements
- Data Visualization of Fraud Risk

Key Words and Areas of Interest

- Fraudulent Transactions
- Legal Elements of Fraud
- Fraud Investigation
- Criminology and Ethics; Financial Reporting Fraud
- Misstatements of financial statements
- Misappropriation of assets
- Financial Statement Fraud
- Earnings Management
- Revenue Recognition
- Fair Value Estimation

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 October 15, 2021.** *Please clearly state that your submission is for consideration for publication in the Fraud Research special topic.*

If you have any questions, please contact the co-editors of the special interest forum: Cindy Durtschi cdurtsch@depaul.edu, Meghann Cafaratti mcefaratti@niu.edu, and Kip Holderness kip.holderness@mail.wvu.edu or the *JFAR* editorial office at JFAR@aaahq.org.