



Call for Papers Special Topic of Journal of Forensic Accounting Research *Behavioral Aspects of Forensic Accounting*

Deadline for manuscript submissions: November 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. The editors invite submissions of original unpublished work for this special topic issue.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. Behavioral aspects of forensic accountants utilizing these skill sets have not been adequately addressed in the prior related research. The focus of this special issue is on behavioral aspects of forensic accounting education, practice and research.

Behavioral forensics is a rapidly growing subfield of forensic accounting. Just like financial forensics focuses on financial modeling and simulation to unearth fraud indicators (e.g., the "hockey stick effect"), and computer forensics focuses on how technology-enabled tools may be used to commit and/or hide fraud (e.g., "spear phishing" and "spoofing"), behavioral forensics treats fraud as a human act, and explores the myriad ways by which the behavioral sciences (i.e., psychology, sociology, anthropology, criminology, even psychiatry) may be brought to bear in preventing, deterring, detecting, prosecuting and resolving fraud, and even remediating internal controls in the aftermath of fraud. Specifically, behavioral forensics brings insights from psychology, broadly defined, to understand the motivations and rationalizations of fraud perpetrators, emotional weaknesses of victims, gullible or otherwise, who can be manipulated, as well as culture, values, leadership and governance, ethics, and other social accountability mechanisms and controls that operate as a brake on fraud perpetration.

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:

- Psychology of fraud, including behavioral forensic interviewing
- Criminology and ethics foundations
- Organizational culture and codes of conduct as fraud deterrence mechanisms
- Behavioral traits of forensic accountants
- Professional skepticism and professional judgment of forensics accountants
- Dark Triad Personalities and Fraud
- Psychology of White-Collar Offenders, Victims, and Whistleblowers
- Behavioral Aspects of the Fraud Triangle (esp. Rationalization)
- Psychology of Lying and Misrepresentation
- Psychology behind Collusive Behaviors
- Deductive, Inductive and Abductive Reasoning strategies in forensic accounting
- Psychology of Report Writing and Communication of Results—Investigation vs. Litigation Services
- Emotional Intelligence and the Forensic Accountant
- Interviewing Skills and the Forensic Accountant
- Incorporating Soft Skills into the Forensic Accounting Curriculum
- Effectiveness of Ethics Hotlines
- Whistleblower Intentions and Behaviors
- Beyond the Numbers: A Multi-Disciplinary Approach in Educating Forensic Accountants
- The Role of Obedience to Corrupt Leadership Encouraging Fraudulent Behaviors
- The Behavioral Profile of Fraud Offenders
- Beyond the Fraud Triangle: Incorporating Behavioral Forensics to Expose Fraud Risk Factors
- How the Dark Triad of Personalities Impacts the “Tone at the Top”
- Leadership and Corporate Fraud
- The Relationship Between Leadership and Followership in Perpetrating Corporate Fraud

- Workplace Bullying and Corporate Fraud
- The Causes of Organizational Misconduct
- Challenges in Overcoming Organizational Misconduct
- The Mitigation of Organizational Misconduct
- Cultural Differences Impacting the Role of Forensic Accounting and Fraud Examination
- The Role of Forensic Accounting in Uncovering Predatory Fraud Practices
- The Behavioral Profile of Predatory Fraud Offenders
- The Importance of Forensic Accountants in Understanding the Criminal Thinking Traits of Fraud Offenders
- Recognizing Criminal Thinking Interpersonal Strategies of Fraud Offenders During Fraud Examination Interviewing
- The Role of Gender in Devising Interviewing Strategies
- International Considerations of the Role of Forensic Accounting in Mitigating Corporate Fraud
- The Role of Universities in Teaching Accounting Students Forensic Issues in a Holistic Manner
- The Role of the Forensic Accountant in Uncovering Terror Financing
- The Political Accommodation of Corporate Fraud
- Groupthink as an Organizational Misconduct Risk Factor
- The Inclusion of Forensic Accountants on Audit Engagements
- Professional Skepticism and Fraud Detection
- Group processes in understanding collusion and complicity
- Emotional manipulation of fraud victims

Key Words and Areas of Interest

- Behavioral Forensics
- Organizational Culture
- Ethics
- Corporate Governance and Group Behaviors
- Aspects of Anthropology, Criminology, Sociology, and Psychology

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 November 15, 2021.** *Please clearly state that your submission is for consideration for publication in the Behavioral Aspects special topic.*

If you have any questions, please contact the co-editors of the special interest forum: Sri Ramamoorti Sri.Ramamoorti@UDayton.edu, Frank Perri FPerri@17thcircuit.illinoiscourts.gov, and James DiGabriele jim@dmcpa.com, or the *JFAR* editorial office at JFAR@aaahq.org.