



**Call for Papers**  
**Special Topic of Journal of Forensic Accounting Research**  
*Taxation and Forensic Accounting*

**Deadline for manuscript submissions: June 15, 2023**

Forensic accounting is a growing field with significant opportunities for advancements in all areas of financial, managerial, auditing, information systems and taxation worldwide. This special issue focuses on the use of forensic accounting and taxation in the United States and abroad. The government's economic and tax policies are intended to make the tax system fair, efficient, effective and transparent. However, tax fraud and evasion appear to be severe problems in our society. Our self-assessed and reported tax system enables individuals and businesses to escape tax via material misstatements, false representation, fraudulent tactics, and intentional concealment of tax material facts to deceive the government and decrease tax liabilities. A taxpayer accused of tax fraud or tax evasion has engaged in fraudulent behaviour and practice that violates the law and could be subject to civil liabilities. Individual and corporate tax avoidance, which is the legal means of minimizing tax liability has long been a source of concern for the government, policymakers and regulators. Tax evasion is an illegal means of refusing to pay tax and is detrimental to our tax policies and systems. Forensic accountants are well-trained to perform tax-related forensic accounting services. Forensic accountants can engage in tax services through many roles including: fact witness, consulting expert, and testifying expert.

This issue of the **Journal of Forensic Accounting Research (JFAR)** focuses on taxation in the United States and abroad as related to forensic accounting. Forensic accountants are well-trained to provide accounting, risk assessment, auditing, and assurance of tax related issues. The editors welcome behavioral, descriptive, theoretical archival, and qualitative research methods, including experimental and quasi-experimental design, survey research, and case studies pertaining to taxation. Other rigorous methodological approaches are welcome. Please consider posing tax-related research to forensic accountants for their consideration.

**Key Words and Areas of Interest**

1. Forensic accounting and tax issues
2. Tax fraud as the intentional use of deception and tactics to reduce or avoid paying taxes
3. Falsification of tax filings or evading taxes.
4. Deliberate acts of dodging tax payment
5. Corporate culture and ethical issues
6. Underpayments of taxes with the intent to defraud the government
7. Fraud in tax factors of performance, risk, and disclosure
8. Anti-fraud policies and practices of taxation
9. Fraud involving intangible assets (human capital, intellectual property)
10. Tax avoidance strategies
11. Tax evasion practices
12. Creative accounting tactics to avoid paying taxes
13. Falsification of accounting records, financial facts, and accounting numbers.
14. Internal control and tax assessment.
15. Tax fraud risk assessment and management
16. Forensic Accountant's Role in Tax Disputes
17. Taxation issues in Business Valuation
18. Indirect Methods of Reconstructing Accounting Records in Tax Litigation
19. Forensic Accounting expert testimony in Estate and Gift Taxation
20. Forensic Accounting Expert Testimony in Tax Litigation
21. Tax Issues in Civil and Criminal Tax Cases

## Manuscript Idea and Document Mentorship

As a 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- a two-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, and conduct 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 responding 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 will 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 June 15, 2023.** *Please clearly state that your submission is for consideration for publication in the Taxation and Forensic Accounting special interest forum.*

If you have any questions, please contact the co-editors of the special interest forum: Hannah Smith, the University of Memphis, [hsmith3@memphis.edu](mailto:hsmith3@memphis.edu), James DiGabriele, Montclair University, [digabrielej@mail.montclair.edu](mailto:digabrielej@mail.montclair.edu), Charles Russo, Towson University, [crusso@towson.edu](mailto:crusso@towson.edu), or the *JFAR* editorial office at [JFAR@aaahq.org](mailto:JFAR@aaahq.org).