Call for Papers

Special Topic of Journal of Forensic Accounting Research

Diversity, Equity, Inclusion (DEI), and Justice in Forensic Accounting

Deadline for manuscript submissions: October 15, 2023

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 “Diversity, Equity, Inclusion (DEI), and Justice in Forensic Accounting.” The editors invite submissions of original unpublished work for this special topic issue.

This special issue focuses on diversity, equity, inclusion (DEI) and justice as they relate to forensic accounting. The year 2020 has brought the issue of systemic inequality to a head, and the COVID pandemic has highlighted the deep divisions within society in many countries. The related social, political, and economic challenges and changes will affect all aspects of organizations; from oversight, to management, to monitoring and will touch all stakeholders including regulators, internal and external auditors, investors, managers, and forensic accountants. In response to the publicization of racial and social injustice related to policing in the US, and to disparate effects of the 2020 pandemic on people of color, US organizations are increasingly communicating their commitments to diversity, publicly admitting their faults and creating plans to do better.

For example, the recognition by an increasing number of those in power of the importance of diversity in boardrooms and the C-suite is an important move forward, and necessitates a deeper and richer understanding. In the US and across the world, countries are developing and implementing initiatives to mandate, or at least promote, increasing gender and racial diversity in the workplace in general and in the boardroom in particular. How these changes relate to fraud and forensic accounting remains to be researched. This issue of the Journal of Forensic Accounting Research will focus on diversity, equity, inclusion (DEI) and justice as they relate to forensic accounting. The editors welcome all research methods and encourage the submission of innovative and diverse perspectives from all areas of accounting. We also welcome instructional cases that will assist faculty in bringing diversity issues into the classroom. Instructional materials should have a fraud or forensics focus.

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. Please consider posing research questions as listed below, or that relate to the keywords/areas of interest in the call above.

- Is justice blind when it comes to fraud?
- What relationships exist among occupational fraud types/characteristics, detection, prosecution and demographics?
- What are the costs/benefits of diversification of Boardrooms and C-Suites?
- Fraud through a diversity and equity lens: rationalizations, motivators, red flags
- Corruption and Power – Is diversification a cure?
- Fraud, Government Programs, and Diversity: Is perception reality?
- Accounting for defunding police, schools, and other government service
- Taxes: Winners and losers
- AI algorithms, and fraud prediction – fair or futile?

Key Words and Areas of Interest

- Diversity, Equity, and Inclusion (DEI) in the Boardroom/C-Suite
- Accounting for Bias, Injustice, and Social Unrest
- Measuring diversity and its effects
- Fraud, collusion, and diversity
- Fraud research through a DEI lens
- Justice and injustice in the courts and law enforcement
- Forensic (non-fraud) accounting and DEI
- Unconscious bias in data analytics for decision making
- Use of accounting information to perpetuate/combat systemic discrimination
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](https://www.aaahq.org/journals/jfar).

**Submissions are due by October 15, 2023.**

If you have any questions, please contact the co-editors of the special interest forum: Eileen Z. Taylor [eztaylor@ncsu.edu](mailto:eztaylor@ncsu.edu), Mary-Jo Kranacher [mjkranacher@vork.cuny.edu](mailto:mjkranacher@vork.cuny.edu), Louella Moore at [louella.moore@washburn.edu](mailto:louella.moore@washburn.edu) or the JFAR editorial office at [JFAR@aaahq.org](mailto:JFAR@aaahq.org).