



Call for Papers

Special Topic of Journal of Forensic Accounting Research

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

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. *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unpublished work for this special topic.

This special section focuses on diversity, equity, inclusion (DEI) and justice as they relate to forensic accounting. The year 2020 brought the issue of systemic inequality to a head, and the COVID pandemic 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 publication of racial and social injustice related to policing in the US, and to disparate effects of the 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 special topic 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

- How technology limits/expands opportunity for diverse groups
- Historic and systemic diversity issues in business
- DEI, Justice, and Fraud in Government and Nonprofits
- Accounting and equity in organizations
- Images of the profession through a DEI lens
- Justice and the forensic accounting profession

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) by email a two-page initial proposal to the editor for the special forum, who evaluates the proposal and may request additional updates or preliminary findings. If approved, the special forum editor makes a recommendation to the journal co-editors with an outline of the conditions and deliverables. The co-editors then notify the authors to proceed with the paper as outlined.

Phase 2 – The Operational Phase: Author submits the completed paper through the American Accounting Association's Editorial Manager system (<https://www.editorialmanager.com/aaajfar/default2.aspx>). The editors determine if the author(s) have sufficiently completed the paper according to the outline and then send it to peer review, as needed.

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.

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