



Call for Papers

Special Topic of Journal of Forensic Accounting Research

Corporate Social Responsibility and Forensic Accounting

The *Journal of Forensic Accounting Research (JFAR)* promotes excellence in the research, teaching, and practice of forensic accounting, balancing 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 The editors invite submissions of original, unpublished work for this special topic.

Forensic accounting is a growing field with significant opportunities for advancements in all areas of financial and non-financial disclosures. This special section focuses on the use of forensic accounting in business sustainability. Business sustainability has advanced from greenwashing and branding to a strategic imperative with its integration into business models, corporate culture, corporate governance, managerial strategic decisions, and the financial reporting and auditing processes. Business sustainability focuses on financial activities that generate economic sustainability performance (ESP) to create shareholder value as well as the achievement of non-financial environmental, ethical, social, and governance (EESG) sustainability performance to protect the interests of all stakeholders. Business sustainability factors of performance, risk, and disclosure are susceptible to fraud and irregularities. More companies worldwide are now reporting on some dimensions of both financial ESP and non-financial EESG sustainability performance information. The credibility of such information should be assured by third-party assurance providers.

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

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:

- Corporate Sustainability
- Climate Change
- Economic Sustainability
- Non-Financial Environmental, Ethical, Social, and Governance Sustainability
- Corporate Social Responsibility
- Corporate Governance
- Environmental Initiatives and Impacts
- Social Initiatives and Impacts
- Corporate Culture and Ethical Issues
- Sustainability Theories
- Sustainability Standards
- Sustainability Reporting
- Sustainability Assurance
- Sustainability Risk
- Sustainability Models
- Sustainability Materiality
- Fraud in Sustainability Factors of Performance, Risk, and Disclosure
- Cyberattacks and Corporate Social Responsibility
- Critical Audit Matters and Environmental, Social, and Governance (ESG) Sustainability
- Anti-Fraud Policies and Practices of ESG sustainability
- Fraud involving Intangible Assets (Human Capital, Intellectual Property)

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 Submission 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 special topic. 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 topic will go through the normal review process for the *JFAR* and should conform to the appropriate style and submission guidelines. *Please clearly state that your submission is for consideration for publication in the Corporate Social Responsibility special topic.*

If you have any questions, please contact the guest editors of the special interest forum: Joseph Zhang, jzhang5@memphis.edu; Jeff Chen, zeyun.chen@tcu.edu; Joanna Golden, Joanna.Golden@memphis.edu or the *JFAR* editorial office at JFAR@aaahq.org.