



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 The editors invite submissions of original, unpublished work for this special topic.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) 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 the 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 the 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 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 that can be found at the [Journal of Forensic Accounting Research page](#). *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.