



Call for Papers
Special Topic of Journal of Forensic Accounting Research
The COVID-19 Pandemic and 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 periodically publish a special interest forum titled “The COVID-19 Pandemic and Forensic Accounting.” The editors invite submissions of original unpublished work for this special topic forum.

Forensic accounting is a growing field with significant opportunities for advancements. The forensic accounting services of fraud investigations, litigation consulting, valuation, damage assessment, and testifying as an expert witness are both rewarding and exciting. This special issue focuses on the exogenous shock in the global economy caused by the COVID-19 pandemic and its implication for forensic accountants. The COVID-19 pandemic has changed the everyday life of people and has instilled new realities of economic shutdowns, individual lockdowns, business closures, and social distancing have created unique challenges for global business organizations. These challenges and related changes will affect all aspects of business organizations from the oversight function by the board of directors to the managerial function by executives and the monitoring function by corporate gatekeepers including regulators, internal auditors, external auditors, and forensic accountants. The COVID-19 pandemic presents unprecedented fraud risks that should be assessed and managed by forensic accountants.

This forum of the *Journal of Forensic Accounting Research* will focus on **the COVID-19 Pandemic** and forensic accounting research, education, and practice. Submissions should be original research that the possible impacts of the COVID-19 pandemic on the work of forensic accountants. The editors welcome behavioral, archival, and qualitative research methods including experimental and quasi-experimental design, survey research, and case studies. Other rigorous methodological approaches are welcome. Please consider posing research questions that address potential topics in the listing that follows below. The listing is not intended to be exhaustive:

- Forensic accountants’ role in the aftermath of the COVID-19 pandemic
- COVID-19 impact on forensic accounting market
- Insolvencies during COVID-19 and the role of forensic accounting
- Litigation in a COVID-19 social-distancing, work from home environment
- Effect of COVID-19 related, current, and/or proposed regulation on fraud, and other wrongdoing behavior, including fraud prevention programs
- Noncompliance with COVID-19 related laws, rules and regulations
- Fraud in the COVID-19 era (engagement in and detection of)
- Change in fraud and whistleblowing behavior during the COVID-19 pandemic
- Impact of COVID-19 on financial statement fraud, asset misappropriation, and corruption
- Types of fraud (e.g. wrongdoing, perpetrators, organizations affected, collusions vs single actors) seen during the COVID-19 pandemic
- Complaints related to COVID-19 scam and related reporting
- COVID-19 paycheck protection program fraud, stimulant payment fraud, senior protection from COVID-19 fraud
- COVID-19 and antibody testing fraud schemes, healthcare fraud schemes, Medicare beneficiary scams, illegitimate or non-existent charitable organizations donation scams, unemployment benefit fraud, cryptocurrency fraud schemes, work from home scams, paying for non-existent treatments or equipment (such as masks or medical equipment), or investment scams
- Use of social media, smartphone apps, and websites to perpetrate COVID-19 scams
- Cybersecurity fraud in a COVID-19 environment, phishing and malware distribution using a COVID-19 themed lure (for ex. emails purportedly from the CDC or WHO)
- Fraud risk assessment and management in the aftermath of the COVID-19 pandemic
- Internal control challenges in the aftermath of the COVID-19 pandemic

Key Words and Areas of Interest

- COVID-19
- Forensic Accounting
- Fraud
- Whistleblowing
- Ethics
- Corporate governance
- Aspects of criminology, sociology, and psychology

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 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. Please clearly state that your submission is for consideration for publication in the COVID-19 Pandemic and Forensic Accounting special interest forum.

If you have any questions, please contact the co-editors of the special interest forum: Andrea M. Scheetz (ascheetz@georgiasouthern.edu), Aaron Wilson (wilsona5@ohio.edu), or the JFAR editorial office at JFAR@aaahq.org.