



**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 The editors invite submissions of original unpublished work for this special topic forum.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) 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 the 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.
- (6) If the proposed study is a behavioral study, a draft instrument may be included as an addendum and not included in the 5-page limit (but is not required at this stage).

**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 5 pages (double spaced) will be rejected.**

**Phase 2 – The Operational Phase** Interested authors submit an expanded 15-page double-spaced proposal which may contain preliminary findings. The document should include a refined draft of the following areas:

- (1) Introduction
- (2) Expanded literature review with research question(s) and/or hypotheses
- (3) Expanded research methodology
- (4) Description of preliminary findings with tables for archival studies, and if an experiment, the experimental design, protocols, instrument, etc. should be discussed in the paper with the instrument attached as an addendum.

**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 15-pages (plus experimental materials addendum) will be rejected.**

**Phase 3 – Manuscript submission through American Accounting Association: JFAR.** The formal/finalized research paper must be submitted to the JFAR Editor through the normal JFAR submission process. 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. Manuscripts that did not go through phase 1 and 2 will still be considered, and will go through the typical JFAR review process.

## Manuscript Submission Information

Manuscripts should be submitted online at <https://www.editorialmanager.com/aaajfar/default.aspx>. All papers will be peer-reviewed. Accepted papers will be published continuously online and will be listed together under the special topic forum section heading.

Submitted manuscripts should not have been published previously, nor be under consideration for publication elsewhere (except conference proceedings papers). All manuscripts are thoroughly refereed through a single-blind peer-review process. A guide for authors and other relevant information for the submission of manuscripts is available on the <http://aaahq.org/Research/Journals/Section-Journal-Home-Pages/Journal-of-Forensic-Accounting-Research>.

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