



Call for Papers
Special Topic of Journal of Forensic Accounting Research
Taxation and Forensic Accounting

Forensic accounting is a growing field with significant opportunities for advancements in all areas of financial, managerial, auditing, information systems and taxation worldwide. This special section focuses on the use of forensic accounting and taxation in the United States and abroad. The government's economic and tax policies are intended to make the tax system fair, efficient, effective and transparent.

However, tax fraud and evasion appear to be severe problems in our society. Our self-assessed and reported tax system enables individuals and businesses to escape tax via material misstatements, false representation, fraudulent tactics, and intentional concealment of tax material facts to deceive the government and decrease tax liabilities. A taxpayer accused of tax fraud or tax evasion has engaged in fraudulent behaviour and practice that violates the law and could be subject to civil liabilities. Individual and corporate tax avoidance, which is the legal means of minimizing tax liability has long been a source of concern for the government, policymakers and regulators. Tax evasion is an illegal means of refusing to pay tax and is detrimental to our tax policies and systems. Forensic accountants are well-trained to perform tax-related forensic accounting services. Forensic accountants can engage in tax services through many roles including: fact witness, consulting expert, and testifying expert.

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

Key Words and Areas of Interest

1. Forensic accounting and tax issues
2. Tax fraud as the intentional use of deception and tactics to reduce or avoid paying taxes
3. Falsification of tax filings or evading taxes.
4. Deliberate acts of dodging tax payment
5. Corporate culture and ethical issues
6. Underpayments of taxes with the intent to defraud the government
7. Fraud in tax factors of performance, risk, and disclosure
8. Anti-fraud policies and practices of taxation
9. Fraud involving intangible assets (human capital, intellectual property)
10. Tax avoidance strategies
11. Tax evasion practices
12. Creative accounting tactics to avoid paying taxes
13. Falsification of accounting records, financial facts, and accounting numbers.
14. Internal control and tax assessment.
15. Tax fraud risk assessment and management
16. Forensic Accountant's Role in Tax Disputes
17. Taxation issues in Business Valuation
18. Indirect Methods of Reconstructing Accounting Records in Tax Litigation
19. Forensic Accounting expert testimony in Estate and Gift Taxation
20. Forensic Accounting Expert Testimony in Tax Litigation
21. Tax Issues in Civil and Criminal Tax Cases

Manuscript Idea and Document Mentorship

As a 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 Taxation and Forensic Accounting special interest forum.

If you have any questions, please contact the co-editors of the special interest forum: Hannah Smith, the University of Memphis, hsmith3@memphis.edu, Phil Kunz, University of Memphis, pwkunz@memphis.edu, or the JFAR editorial office at JFAR@aaahq.org.