



Call for Papers

Special Topic of Journal of Forensic Accounting Research

Whistleblowing 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 “Whistleblowing 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 The editors invite submissions of original unpublished work for this special topic forum.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. However, much of fraud is still being discovered through tips from employees, customers, suppliers, and other parties. Forensic accountants can assist their organizations to establish appropriate policies and procedures. To encourage whistleblowing, research that helps the profession move towards a comprehensive model or theory is needed. Internally to companies, this often involves research surrounding reward/penalty processes and other economic consideration, psychological factors of the whistleblower, and psychological and ethical factors which may influence whistleblowing decisions. Further, learning how collusive fraud, mentor relationships, fears of retaliation, and direct personal relationships that lead to tensions in the decision whether to whistleblowing advance our knowledge.

Externally, the Sarbanes-Oxley Act (SOX) of 2002 and related SEC regulations require the audit committee of public companies to oversee the establishment and enforcement of whistle-blower programs. Section 301 of SOX requires audit committees of public companies to establish effective programs and procedures for handling the concerns and complaints of whistle-blowers. Whistleblowing programs and procedures encompass establishing an effective hotline with a toll-free number and the capability to accept collect calls, a fax number, a regular mail address or post office box, and a confidential website. Section 806 of the Dodd-Frank Act (DOF) of 2010 provides protections for whistle-blowers in securities fraud cases and has directed the SEC to establish rules regarding confidential and anonymous submissions of violations of security laws and conduct of fraudulent and unethical activities by public companies. Further, the Office of the Whistleblower (OWB) established a tip line in which public company whistleblowers are allowed to collect a portion of the fines and disgorgement penalties applied, given certain circumstances.

Forensic accountants can assist the audit committee and work with corporate executives as well as internal auditors and external auditors to assess the effectiveness of the whistle-blowing policies, procedures, and their implementation and practices. Forensic accountants can also be source of information for the SEC in investigating and enforcing its whistle-blowing processes.

This forum of the Journal of Forensic Accounting Research will focus on the whistleblowing and forensic accounting research, education, and practice. Submissions should be original research. 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.

- How does Forensic Accounting directly encourage whistleblowing?
- What factors influence Financial Statement Fraud Reporting?
- Does whistleblowing differ between Asset Misappropriation, Financial Statement Fraud, and Corruption?
- How is a whistleblower tip assessed and evaluated, and then acted upon?
- How and to what extent can a whistleblowing model be developed?
- Do mentoring relationships factor into whistleblowing?
- How does collusion affect whistleblowing?
- What psychological factors influence whistleblowing?
- How do rewards or penalties influence whistleblowing?
- Which organizational factors are necessary to promote whistleblowing?
- How do internal and external whistleblowing differ, especially under different organizational structures?
- How does the concept of fairness or instances of injustice influence whistleblowing?
- Does the publication process promote or inhibit whistleblowing?
- How can academic systems be designed to promote whistleblowing from within?
- What factors are important to (and differ) governmental and/or non-profit organizations?
- How can Tableau be used to teaching whistleblowing in the classroom?
- Does SOX / Dodd-Frank still matter? How to design a better system for whistleblowing.
- How is the SEC helping/hurting whistleblowing? Whistleblowing
- Which voluntary whistleblowing policies and procedures for public companies should be mandator?
- What is the role of a Forensic Accountant in the design or implementation of whistleblowing policies and Procedures

Key Words and Areas of Interest

- Forensic Accounting
- Whistleblowing
- Financial Statement Fraud Reporting
- Asset Misappropriation Reporting
- Corruption and Compliance Reporting
- Whistleblowing Triangle
- Whistleblowing Diamond
- The mentoring relationship and whistleblowing
- Collusion and whistleblowing
- Psychological Factors in Whistleblowing
- Economic Incentives and Whistleblowing
- Organizational Factors Influencing Whistleblowing
- Internal Whistleblowing
- External Whistleblowing
- Whistleblowing in Academia
- Whistleblowing and Injustice
- Organizational responses and actions to whistleblowing
- Whistleblower tip assessments
- Governmental and Non-profit whistleblowing
- Teaching cases involving whistleblowing
- Whistleblowing Policies and Procedures in Compliance with the Sarabands-Oxley (SOX) Act of 2002
- Whistleblowing Policies and Procedures in Compliance with the Dodd-Frank Act of 2010
- SEC Rules and Regulations on Whistleblowing
- Mandatory Whistleblowing Policies and Procedures
- Voluntary Whistleblowing Policies and Procedures
- Forensic Accountants Roles in the Design of Whistleblowing Policies and Procedures
- Forensic Accountants Roles in the Implementation of Whistleblowing Policies and Procedures

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 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 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 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 Behavioral Aspects special topic.*

If you have any questions, please contact the co-editors of the special interest forum Alyssa Ong alyssa.ong@pepperdine.edu, Scott Fleming scott.fleming@mail.wvu.edu , or the *JFAR* editorial office at JFAR@aaahq.org.