



Call for Papers
Special Topic of Journal of Forensic Accounting Research
Forensic Accounting in a Digital Environment

Deadline for manuscript submissions: March 15, 2023

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. The editors invite submissions of original unpublished work for this special topic issue.

The focus of this special topic is on forensic accounting in a digital environment, through the application of software and analytical approaches to search, analyze, and explain electronic evidence in the context of potential litigation or fraud investigation. It includes the investigation of all devices capable of storing digital data. Subcategories include computer and network forensics. Digital forensics and forensic analytics are rapidly evolving areas of practice for forensic accountants and forensic technology specialists. Ongoing research is needed to drive a deeper understanding of the newest approaches, applications, and skills required to effectively deploy these techniques. The goal of this issue is to provide a platform for the presentation of ideas in these areas. Submissions should be original research that examines the fraud and non-fraud aspects of forensic practices with focus on digital forensics and forensic analytics. The submitted manuscripts for this topic are expected to address, but are not limited to, the following topics of interest:

- Digital forensics and forensic analytics
- Forensic digital tools for forensic data collection, manipulation, and analysis
- Application tools for digitizing non-digital evidence
- Digital and analytical tools for fraud risk assessment and management of the business risk of fraud
- Digital tools for fraud prevention and detection
- Data analytics including data visualization discovery and analysis
- Analysis of structured data, including Big Data sets and databases
- Text analytics and forensic analysis
- Statistical and time series analyses including the use of Benford's law
- Emerging technologies and Cloud forensics
- Machine learning and Artificial intelligence
- Effects of blockchain
- Challenges for digital forensics/forensic accountants
- Development of standards for digital forensics and forensic analytics
- Integration of digital forensics into organization risk management policy

Key Words and Areas of Interest

- Forensic Accounting
- Digital Forensics
- Expert Witnessing
- Forensic Analytics
- Big Data
- Data Science
- Digital tools

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) can submit a **two-page** idea proposal document addressing the following key issues:

- (1) The research/practice problems (questions or concerns) and how your research addresses them.
- (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 construction.
- (4) A brief description of the data, data source, and future data examination.
- (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- a two-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, and conduct 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 responding 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 will 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](#). **Submissions are due by March 15, 2023.** *Please clearly state that your submission is for consideration for publication in the Digital Forensics special interest forum.*

If you have any questions, please contact the co-editors of the special interest forum: Kevin Moffitt, Kevin.moffitt@business.rutgers.edu, Lynda Schwartz, lschwartz@isenberg.umass.edu, Nirmalee Ivy Raddatz, nraddatz@memphis.edu, Amelia Baldwin, baldwin@southalabama.edu or the *JFAR* editorial office at JFAR@aaahq.org.