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

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 The editors invite submissions of original unpublished work for this special topic section.

The focus of this special section 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) 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 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.