



## Call for Papers

### Special Topic of Journal of Forensic Accounting Research

#### *Research in Forensic Accounting Using Court Case Data*

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 The editors invite submissions of original unpublished work for this special topic section.

Forensic accounting is a growing field of accounting with significant opportunities for growth and advancement. Forensic accounting services include a broad array of professional services including fraud investigations, litigation consulting, valuation, individual economic damages, and expert witnessing, all of which are highly specialized, rewarding, and exciting professional activities. Forensic accountants, in many instances, serve as fraud examiners who evaluate allegations of fraud, typically working for a law firm or government agency and overseeing the (internal) examination. Successful forensic accountants need to possess a high level of technical, analytical, and soft skills.

Minimal research in forensic accounting has been completed using court case data. The following data sources could be used to collect court case data:

- Lexis-Nexus
- Westlaw
- BV Law
- The Daubert Tracker
- U.S. Courts, Public Access to Court Electronic Records (PACER)
- U.S. Sentencing Commission Data Files
- Federal Judicial Center, Integrated Database (IDB)
- National Center for State Courts, Court Statistics Project (CSP)

Submissions should be original work that investigates research opportunities by drawing upon insights from actual court cases of forensic accountants who provide expert testimony, or court data involving financial or occupational crime. The submitted manuscripts for this special topic are expected to address the following or related topics of interest; those listed below are not intended to be exhaustive:

- What factors drive expert selection by plaintiff and defendant attorneys (DV=Expert characteristics: credentials, demographics (age, gender, education, employment history))?
- What factors drive a winning valuation amount (DV=Plaintiff winner=1; Defendant winner=0; alternative valuation = 2)?
- What are the skills of a forensic accountant as an expert witness (DV=Expert Choice)?
- How do credentials impact expert testimony (DV=Expert Choice)
- Do court data provide insight on whether demographic factors (IV = age, gender, education, employment history, disability) impact the severity or frequency of financial or occupational crime (DV = dollar amount or count)?
- What is unique about the type of forensic accounting court case / the role of the forensic accounting expert? (e.g., valuation, individual economic damages, civil litigation, criminal cases (e.g., tax evasion, money laundering, garden-variety fraud, bankruptcy fraud, healthcare fraud, securities litigation, SEC civil cases, organized crime, terrorism financing)
- For criminal cases, what is the role of law enforcement forensic accounting professionals versus professionals solicited from the private sector?

Key Words and Areas of Interest:

- Forensic Accounting
- Fraud Examination
- Litigation Consulting
- Expert Witnessing

- Business Valuation
- Individual Economic Damages (associated with personal injury, wrongful death and wrongful termination/employment)
- Court Data
- Demographics of Fraud, Financial or Occupational Crime

## **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) submit by email a two-page initial proposal to the editor for the special forum, addressing the following key issues:

- The research/practice problem (question or concern) and how your research addresses the problem;
- A brief research literature review for the topic under consideration - how does your proposed work fit into the stream of existing research;
- A brief description of the research methodology, the statistical model and key variables;
- A brief description of the data, data source and how the data will be examined;
- Why the research question is important to practicing professionals and the academy; how the research aligns with the goals of JFAR; how the results of the research will benefit practicing professionals and the academy.

Submit proposals by email to the guest editors. The editors will provide feedback related to the 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 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 in your cover letter or author comments 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: David P. Weber, [dpweber@salisbury.edu](mailto:dpweber@salisbury.edu); Richard Riley, [Richard.Riley@mail.wvu.edu](mailto:Richard.Riley@mail.wvu.edu); and James DiGabriele, [digabrielej@montclair.edu](mailto:digabrielej@montclair.edu)