Call for Papers
Special Topic of Journal of Forensic Accounting Research
Forensic Accounting and Artificial Intelligence

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 The editors invite submissions of original unpublished work for this special topic section.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 topic is on forensic accounting and Artificial Intelligence (AI), which is increasingly intersecting fields, combining the investigative rigor of forensic accounting with the advanced capabilities of AI to detect, prevent, and discover fraud. Forensic accounting and AI are increasingly intertwined as AI technologies advance, offering new tools and methodologies to enhance the effectiveness and efficiency of forensic investigations. AI can analyze vast amounts of financial and nonfinancial data to identify anomalies that may indicate fraudulent activity. Machine learning models can be trained to recognize patterns associated with fraud, such as unusual transactions or irregularities in financial statements nonfinancial corporate reports. AI systems can continuously monitor financial transactions and nonfinancial events and alert forensic accountants to suspicious activities in real time, allowing for quicker response times. AI technologies encompass a wide range of tools, frameworks, and methodologies that enable machines to simulate human intelligence, learn from data, and perform tasks autonomously. Large Language Models (LLMs) are a type of AI model that enable forensic accountants to understand and generate human-like text from a variety of sources, enabling them to perform a wide range of language-related tasks.

AI is transforming forensic accounting, offering new capabilities that improve fraud detection, data analysis, and overall efficiency. However, the integration of AI also requires careful consideration of ethical and security implications to ensure that its benefits are fully realized. 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 special topic section 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:

- Machine Learning (ML)
- Natural Language Processing (NLP)
- Generative AI
- Large Language Models (LLMs)
- Data Mining and Pattern Recognition
- Big Data Analysis
- Digital forensics and forensic analytics
- Predictive Modeling
- Cloud Computing
- Cybersecurity
- Internet of Things (IoT
- Document Review and Analysis
- Data Entry and Reconciliation
- Augmented Reality (AR) and Virtual Reality (VR)
- Forensic Data Analytics
- AI Ethics and Explainability
- Resource Optimization
- Digital tools for fraud prevention and detection
- Data analytics including data visualization discovery and analysis
- Resource Optimization
- Bias in AI Models

- Data Privacy and Security
- Integration with Blockchain
- AI-Augmented Forensic Teams
- 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
- Cryptocurrency
- Use of AI in double fraud (financial and ESG) investigation
- Use of AI in double materiality and double risk assessment
- Synthetic identity theft

Key Words and Areas of Interest:

- Forensic Accounting
- Artificial Intelligence
- Blockchain
- Cryptocurrency
- Forensic Analytics
- Big Data
- Data Science
- Digital tools
- Large Language Models (LLMs)

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:

<u>Phase 1 – The Idea Stage:</u> Interested author(s) submit by email a two-page initial proposal to the editor for the special topic, 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 construction;
- 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 (see below). 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.*

<u>Phase 2 – The Operational Phase:</u> Assuming 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:

- Update the two-page proposal document submitted in Phase 1.
- Expand the literature review and include the research question(s) or the hypotheses (2-3 pages).
- Expand the research methodology (1 page).
- 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 (see below). 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) continue ti execute the research. *Submissions greater than 10 pages (plus experimental materials addendum) will be rejected.*

Phase 3 – The Submission Phase: . Author submits the completed paper through the American Accounting Association's Editorial Manager system (https://www.editorialmanager.com/aaajfar/default2.aspx). Assuming positive feedback at both Phase 1 and Phase 2, and the research team adequately and appropriately responding to that feedback, 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 of the completed papers are due by March 15, 2026**. *Please clearly state in your cover letter or author comments that your submission is for consideration for publication in the Artificial Intelligence special interest forum.*

If you have any questions, please contact the guest editors of the special interest forum, Zabihollah (Zabi) Rezaee at zrezaee@memphis.edu, Saeid Homayoun at saeid.homayoun@hig.se, and Salem (Lotfi) Boumediene at sboum2@uis.edu or the *JFAR* editorial office at JFAR@aaahq.org.