



## Call for Papers

### Special Topic of Journal of Forensic Accounting Research

#### *International Issues in Forensic Accounting & Fraud Examination*

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 The editors invite submissions of original unpublished work for this special topic section.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 deadline for submitting initial proposals is **December 31, 2024**.

Forensic accounting is a growing field of accounting with significant research opportunities. While the pertinent issues related to the field of forensic accounting have been researched extensively, there is a dearth of literature focusing on international issues. As such, the theme of the special issue is International Issues in Forensic Accounting & Fraud Examination. The focus is on global aspects of forensic accounting education, practice, and research.

International forensic accounting involves examining financial records and related transactions to detect fraud, embezzlement, or other financial crimes across borders. Owing to differences in regulations and financial systems, the field of international forensic accounting is complex. Moreover, different countries may have diverse enforcement capabilities, and obtaining evidence from foreign countries may present several challenges. Finally, language and cultural barriers, available technology and cooperation among enforcement agencies and information sharing can significantly complicate the forensic accounting investigations that cross borders.

Submissions should be original work that investigates research opportunities, drawing upon insights from criminology, psychology, sociology, anthropology, and ethics in the international context. The submitted manuscripts must focus on international contexts, although comparative studies on U.S. and foreign nations are welcome. This special topic expects to address the following or related topics of interest but those listed below are not intended to be exhaustive:

- Cross-Border Fraud Investigation
- Anti-Money Laundering (AML) Compliance
- International Financial Reporting Standards (IFRS) and Fraud
- International Anti-Corruption Laws
- Cybercrime and Digital Forensics
- International Dispute Resolution
- Financial Statement Fraud
- Tax Evasion and Avoidance
- Economic Espionage
- International Anti-Corruption Laws and Regulations
- Forensic Accounting in Global Supply Chains
- Ethical Issues in International Forensic Accounting
- Case Studies in International Financial Crimes
- Financial Action Task Force (FATF) and Financial Intelligence Units (FIUs)
- Cultural Considerations in Forensic Investigations
- Role of Forensic Accounting in Non-governmental Organizations (NGOs)
- Forensic Accounting education in international educational institutions

### Manuscript Idea and Document Mentorship

Topic editors offer manuscript mentorship as part of the manuscript development and acceptance process. The mentorship will take place in the following two phases:

**Phase 1 – The Idea Stage:** Interested author(s) may submit by email a five-page proposal to the editor for the special section. The editors will review each proposal and provide feedback to the author(s) along with suggestions for improving the paper. The editors may request additional information and/or preliminary findings as part of the evaluation process. If the proposal is accepted, the editors will notify the author(s) to proceed with the preparation of the full manuscript, as mentioned in Phase 2 below.

**Phase 2 – The Submission Phase:** Within 6 months of the approval of the proposal, the author(s) must submit the completed paper

through the American Accounting Association's Editorial Manager system (<https://www.editorialmanager.com/aaajfar/default2.aspx>). Submission information is below. If the editors determine that the paper is sufficiently completed per the feedback on Phase 1, they will send the paper out for peer review.

## **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 (<https://aaahq.org/Research/Journals/Journal-of-Forensic-Accounting-Research>). Please clearly state in your cover letter or author comments that your submission is for consideration for publication in the special topic of *International Issues in Forensic Accounting and Fraud Examination*.

If you have any questions, please contact the co-editors of the special interest forum: Gaurav Gupta [guptag@uncw.edu](mailto:guptag@uncw.edu), or Arindam Tripathy [tripathy@uw.edu](mailto:tripathy@uw.edu) or the JFAR editorial office at [JFAR@aaahq.org](mailto:JFAR@aaahq.org).