

# *Journal of Forensic Accounting Research*

## Editorial Policy

The objectives of the *Journal of Forensic Accounting Research* (JFAR) are to promote 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. Appropriate topics for the journal include, but are not limited to:

- Behavior and judgment in forensic accounting
- Business valuation
- Computer forensic analysis
- Consumer frauds (online, other)
- Corruption (corporate, governmental, Foreign Corrupt Practices Act)
- Cross-cultural issues in fraud
- Data analytics
- Expert witness activities
- Ethics (judgment, behavior)
- Fraudulent financial reporting
- Fraudulent accounting research
- Governance and fraud
- Insurance recovery
- Internal controls/COSO/ERM
- Investment scams
- Litigation support/services
- Pattern recognition and anomaly detection
- Professional regulation and policy issues
- Psychology and social psychology of fraud
- Tax fraud (individual or corporate)
- Technology for detecting, investigating, or committing fraud
- Theft of corporate assets (by employees, managers, third parties)

*JFAR* does not publish material typically published in law reviews, concerning the interpretation of laws or court cases. Appropriate contributions will include scholarship of discovery, integration, application, and teaching, as follows:<sup>1</sup>

- Appropriate methodologies for *discovery-based research* include, but are not limited to, laboratory studies, surveys, theory-based analyses, case studies, critical analyses, and studies using archival data.
- If the study is a replication or primarily reports nonsignificant results, the letter to the editor should so indicate. Replications play a crucial role in the research process and are welcome. They would normally be published as a “Research Note,” which is substantially shorter than an original article and because it closely cites the original study. Studies in which the hypothesized effects are not found (i.e., studies that have “nonsignificant” results) will be considered if they have been rigorously conducted, are theoretically sound, and demonstrate high construct validity, internal validity, and statistical power.
- Appropriate *integrative* papers will provide syntheses of academic or practice literature in an area related to the topics such as those listed above. They must provide new insights into the literature that will facilitate further research or enhance the application of knowledge.
- *Applied* studies might bring to forensic accounting settings specific tools or techniques. A good example is Nigrini’s introduction of Benford’s Law as an analytical tool to detect fabricated

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<sup>1</sup> Boyer, E. L. 1990. *Scholarship Reconsidered: Priorities of the Professoriate*. Princeton, NJ: The Carnegie Foundation for the Advancement of Teaching.

financial numbers.<sup>2</sup>

## SUBMISSION OF MANUSCRIPTS

The following guidelines should be followed for submitting manuscripts:

1. Manuscripts are submitted using the Manuscript Submission and Peer Review System, at <https://www.editorialmanager.com/aaajfar>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, the title page is submitted as a separate file from the manuscript text.
2. Manuscripts under consideration by another journal or other publisher should not be submitted. The submitting author will be asked to verify this during the web-based submission process.
3. For manuscripts that report on field surveys or experiments: Please ensure that reporting descriptive statistics, models, and tests of hypotheses is complete. For experimental papers, this would generally include: (1) reporting standard deviation and cell sizes in any tables of means; (2) including degrees of freedom along with any reported test statistics that have degrees of freedom, whether in the tables, footnotes, or text; and (3) ensuring ANOVA, MANOVA, ANCOVA, etc. tables are complete, including all estimated terms, including the error term, along with the associated degrees of freedom. Note that if test statistics and associated degrees of freedom are reported in the tables, then authors need not repeat this material in the text. For example, authors could provide only the p-values for effects (tests) of interest in the text, if desired. If the additional documentation (e.g., questionnaire, case, interview schedule) is sent as a separate file, then all information that might identify the author(s) must be deleted from the instrument.
4. Manuscripts that report experiments utilizing human subjects must verify approval by the institution at which the experiment took place. Notation of approval should be made within the manuscript. In addition, the submitting author will be asked to verify approval during the web-based submission process. For the full version, please see: [Policy on Publication Ethics: Human Subjects Research](#).
5. Authors are responsible for recognizing and disclosing any conflict of interest that could be perceived to bias their work. Conflict of interest disclosures include, but are not limited to, grants or research funding, employment, affiliations, honoraria, stock options/ownership, royalties, consultancies, inventions, and patents. Authors will be asked to provide any potential conflicts of interest during manuscript submission.
6. Authors are also responsible for disclosing any potential conflict of interest that might prevent an unbiased review. Potential conflicts for editor or reviewer assignments are described in the policy section below; however, this may not be an exhaustive list. Authors are requested to complete and submit an Author Conflict of Interest form upon submission.
7. The nonrefundable submission fee of \$75.00 for members of the American Accounting Association or \$125.00 for nonmembers is payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: <https://my.aaahq.org/Shop/Product-Catalog>. If you are unable to pay by credit card or have any questions, please contact the AAA Member Services Team at (941) 921-7747 or [info@aaahq.org](mailto:info@aaahq.org).
8. Revisions should be submitted within 12 months from the request, otherwise they will be considered new submissions.
9. All decisions are final and not subject to appeal.

## REVIEW PROCESS

The review process consists of the following:

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<sup>2</sup> Nigrini, M. J., and L. Mittermaier. 1997. The use of Benford's Law as an aid in analytical procedures. *Auditing: A Journal of Practice & Theory* 16 (2): 52-67.

1. The editor reviews the submitted manuscript for proper format and consistency with the mission of the journal. The author(s) is notified if the manuscript is deemed inappropriate for further consideration.
2. Manuscripts that pass the initial review are sent to an associate editor and a minimum of two reviewers for formal, double-blind review.
3. The editor evaluates comments and recommendations of the reviewers and the associate editor and informs the author(s) of the decision regarding the publication of the manuscript (reject, accept, or revise/resubmit). The editor's decision and comments, without identifying information, are forwarded to the associate editor and reviewers.
4. Requested revisions are returned to the same reviewers. In addition to the revised manuscript, the author(s) should submit responses to the reviewer comments that restate the comments and identify how and where the comment is addressed in the revision.
5. The process will continue as described above until a final publication decision is made.
6. Consistent with our Publications Ethics policy on plagiarism, all articles are automatically processed through CrossCheck prior to publication to identify text taken from published and unpublished works, print or digital, that is not properly cited or quoted. For full version, please see: [Policy on Publication Ethics: Plagiarism](#).

The review, as outlined above, is an overview of the actual process. The editor may, in some circumstances, vary this process at his or her discretion. Through its constructive and responsive editorial procedures, the journal aims to render research efforts relevant and rewarding for all concerned.

### **CONFLICT OF INTEREST**

To promote the objective handling of papers under review, *JFAR* takes steps to prevent Associate Editors and reviewers from handling papers by authors with whom they have a conflict of interest. Because a variety of circumstances can result in a loss of objectivity with respect to a particular paper, judgment is necessary to identify conflicts of interest. However, a conflict of interest is presumed to exist when an Associate Editor or reviewer: (1) is an author of the paper; (2) has a personal relationship with an author that prevents the Associate Editor or reviewer from being objective; (3) chaired an author's dissertation committee or an author chaired the dissertation committee of the Associate Editor or reviewer; (4) works at the same institution as an author, or worked at the same institution within the last five years; or (5) has co-authored a paper with an author. An Associate Editor also is presumed to have a conflict of interest with a paper when that Associate Editor had editorial decision rights on a previous version of the paper at another journal.

When an Associate Editor has a conflict of interest with a paper, the Editor will assign a non-conflicted Associate Editor to handle the paper unless the Editor is an author of the paper, in which case a non-conflicted Associate Editor will assign a non-conflicted Associate Editor to handle the paper. If necessary, an ad hoc Associate Editor will be assigned to handle the paper. The conflicted Associate Editor will have no access to *JFAR* information about the paper. Because of the double-blind review process, it is primarily the responsibility of the Editor and other Associate Editors to identify conflicts of interest. Should a reviewer suspect a conflict of interest, it is the reviewer's responsibility to alert the Editor or another Associate Editor to the potential conflict. If a conflict arises during the review process, the Editor will oversee a change in Associate Editor or reviewers, as appropriate.

### **ADDITIONAL INFORMATION**

The *Journal of Forensic Accounting Research* also will publish teaching cases that make a clear and significant contribution to the teaching of forensic accounting, normally with respect to the "appropriate topics" listed above. *JFAR* will follow the same guidelines and requirements for teaching cases as [Issues in Accounting Education](#) and the AAA's [Manuscript Preparation Guidelines](#).