Editorial Philosophy

The objectives of the *Journal of Forensic Accounting (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 (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:¹

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 the ones 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 financial numbers.2

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 cases as Issues in Accounting Education (see http://www.allentrack.net/AAA/Editorial_Policies/IACE.pdf).

Submission and Review Process

Manuscripts should be submitted using the American Accounting Association’s online Allen Track submission and peer review system at: http://jfar.allentrack.net/cgi-bin/main.plex. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, please note that the article title page (with author names) must be in a separate file from the manuscript text.

The nonrefundable submission fee in U.S. funds is $75 payable online by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: http://aaahq.org/Research/AAA-Journals/Information-for-Authors/Journal-of-Forensic-Accounting-Research-Online-Submission-Payment. If you are unable to pay by credit card or have any questions please contact the AAAMember ServicesTeam at (941) 921-7747 or info@aaahq.org.

Submitted manuscripts must be original work not previously published and not under consideration at another publication outlet. After screening by the editor and an associate editor for suitability, submissions normally will be blind reviewed by two qualified reviewers and a recommendation made by the responsible associate editor.

Based on the reviewers’ comments and the associate editor’s recommendation, the editor will accept, reject, or invite a revision. Revisions not resubmitted within 12 months from notification will be considered new submissions. JFAR is an online journal, and accepted articles will be published (posted online) as soon as possible after their acceptance.

MANUSCRIPT PREPARATION AND STYLE


Format

1. All manuscripts should be in Microsoft® Word and formatted in 12-point font on 8 ½ x 11” paper and should be double-spaced, except for indented quotations.
2. Manuscripts should be as concise as the subject and research method permit, generally not to exceed 7,000 words.
3. Margins should be at least one inch from top, bottom, and sides.
4. To promote anonymous review, authors should not identify themselves directly or indirectly in their papers or in experimental test instruments included with the submission. Single authors should not use the editorial “we”.
5. A cover page should show the title of the paper, all authors’ names, titles and affiliations, email addresses, and any acknowledgments.

7. Experimental studies using human subjects should contain a footnote affirming that approval has been granted by the institution where the experiment took place.
8. Headings should be arranged so that major headings are centered, bold, and capitalized. Second-level headings should be flush left, both uppercase and lowercase. Third-level headings should be flush left, bold, italic, and both uppercase and lowercase. Fourth-level headings should be paragraph indent, bold, and lowercase. Headings may be numbered with Roman numerals but numbering is not required. For example:

I. A CENTERED, BOLD, ALL CAPITALIZED, FIRST-LEVEL HEADING

A Flush Left, Bold, Uppercase and Lowercase, Second-Level Heading
A Flush Left, Bold, Italic, Uppercase and Lowercase, Third-Level Heading
A paragraph indent, bold, lowercase, fourth-level heading. Text starts …

Pagination: All pages, including tables, appendices and references, should be serially numbered. Major sections may be numbered in Roman numerals. Subsections should not be numbered.

Numbers: Spell out numbers from one to ten, except when used in tables and lists, and when used with mathematical, statistical, scientific, or technical units and quantities, such as distances, weights and measures. For example: three days; 3 kilometers; 30 years. All other numbers are expressed numerically.

Percentages and Decimal Fractions: In nontechnical copy use the word percent in the text; in tables and figures, the symbol % is used.

Hyphens: Use a hyphen to join unit modifiers or to clarify usage. For example: a cross-sectional equation; re-form. See Webster’s for correct usage.

Keywords: The abstract, synopsis or summary must be followed by at least three keywords to assist in indexing the paper and identifying qualified reviewers.

Abstract/Synopsis/Summary
An Abstract, Synopsis, or Summary of 100–200 should be presented on a separate page immediately preceding the text. The Abstract should concisely inform the reader of the manuscript’s topic, its methods, and its findings. The Keywords statement should appear immediately below the Abstract, Synopsis, or Summary. The text of the paper should start with a section labeled “I. INTRODUCTION” or “INTRODUCTION” which provides more details about the paper’s purpose, motivation, methodology, and findings. Both the Abstract and the Introduction should be relatively nontechnical, yet clear enough for an informed reader to understand the manuscript’s contribution. The manuscript’s title, but neither the author’s name nor other identification designations, should appear on the Abstract page.

Tables and Figures
The author should note the following general requirements:
1. Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text. Each should bear an Arabic number and a complete title indicating the exact contents of the table or figure. Tables and figures should define each variable. The titles and definitions should be sufficiently detailed to enable the reader to interpret the tables and figures without reference to the text.
2. A reference to each graphic should be made in the text.
3. The author should indicate where each graphic should be inserted in the text.
4. Graphics should be reasonably interpreted without reference to the text.
5. Source lines and notes should be included as necessary.
6. When information is not available, use “NA” capitalized with no slash between.
7. Figures must be prepared in a form suitable for printing.

Equations: Equations should be numbered in parentheses flush with the right-hand margin.
Citations: Within-text citations are made using an author-year format. Cited works must correspond to the list of works listed in the “References” section. Authors should make an effort to include the relevant page numbers in the within-text citations.

1. In the text, works are cited as follows: author’s last name and year, without comma, in parentheses. For example: one author, (Berry 2003); two authors, (Fehr and Schmidt 2003); three to five authors, (Scholes, Wolfson, Erickson, Maydew, and Shevlin 2008); six or more authors, (Dikolli et al. 2013); more than one work cited, (Cole and Yakushiji 1984; Dechow, Sloan, and Sweeney 1995; Levitt 1998); with two works by the same author(s), (Nelson 2003, 2005).

2. For repeated citations of works that have three or more authors, use only the first author’s last name followed by “et al.” (et is not followed by a period): first citation, Dechow, Kothari, and Watts (1998); subsequent citations, Dechow et al. (1998).

3. Unless confusion would result, do not use ‘‘p.’’ or ‘‘pp.’’ before page numbers. For example, (Dechow and Dichev 2002, 41–42).

4. When the reference list contains two or more works by the same author (the only author or first of two or more authors) published in the same year, the suffix a, b, etc., is appended to the date in the within-text citations and in the “References” section. For example, (Johansson 2004a, 2004b, 2004c; Baiman and Rajan 2002a, 2002b; Dhaliwal, Erickson, and Li 2005a; Dhaliwal, Krull, Li, and Moser 2005b).

5. When the author’s name is mentioned in the text, it need not be repeated in the citation. For example: “Cohen et al. (2005) provide …”

6. Citations to institutional works should use acronyms or short titles where practicable. For example: (NCFFR, The Treadway Commission 1987).

7. If the paper refers to statutes, legal treatises, or court cases, citations acceptable in law reviews should be used.

Reference List: Every manuscript must include a “References” section that contains only those works cited within the text. Each entry should contain all information necessary for unambiguous identification of the published work. Use the following formats (which follow The Chicago Manual of Style):

1. Arrange citations in alphabetical order according to surname of the first author or the name of the institution responsible for the published work.

2. Use the author’s initials instead of proper names.

3. For two or more authors, separate authors with a comma, including a comma before ‘‘and’’ (Dechow, P. M., R. Sloan, and A. Sweeney).

4. Date of publication follows the author’s (authors’) name(s).

5. Titles of journals or newspapers should not be abbreviated.

6. For resource materials that were only available online and are now no longer available, please include a “last accessed” date.

Sample entries are as follows:


**Footnotes:** Footnotes are not to be used for documentation. Textual footnotes should be used for extensions and useful excursions of information that if included in the body of the text might disrupt its continuity. Footnotes should be inserted using the “footnote” or “endnote” feature of the word processing software which will automatically number the footnotes throughout the manuscript with superscript Arabic numerals.

**POLICY ON REPRODUCTION**

An objective of *Journal of Forensic Accounting Research* to promote the wide dissemination of the results of systematic scholarly inquiries into the broad field of accounting.

Permission is hereby granted to reproduce any of the contents of AAA journals for use in courses of instruction as long as the source and American Accounting Association copyright are indicated in any such reproductions.

For permission to reproduce any of the contents of AAA journals for use in other than courses of instruction—e.g., inclusion in books of readings or in any other publications intended for general distribution—please contact Copyright Clearance Center at http://www.copyright.com/ and click on the “Get Permissions” button for options and pricing. In consideration for the grant of permission by the American Accounting Association in such instances, the applicant must notify the author(s) in writing of the intended use to be made of each reproduction.

Except as otherwise noted in articles, the copyright has been transferred to the American Accounting Association. Where the author(s) has (have) not transferred the copyright to the Association, applicants must seek permission to reproduce (for all purposes) directly from the author(s).

**POLICY ON DATA AVAILABILITY**

The AAA’s Executive Committee policy (originally adopted in 1989 and amended in 2009) is that the objective of the Association-wide journals (*The Accounting Review, Accounting Horizons, Issues in Accounting Education*) is to provide the widest possible dissemination of knowledge based on systematic scholarly inquiries into accounting as a field of professional research and educational activity. To fulfill this objective, authors are encouraged to make their data available for use by others in extending or replicating results reported in their articles.