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Topics and methods in forensic accounting research

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Abstract

Purpose – The purposes of this paper are to highlight those topics of forensic accounting that have received little or no attention in the forensic accounting research that has been published in forensic accounting research journals; discover what research methods have been most commonly used; and identify research methods that have been infrequently used.

Design/methodology/approach – This is a descriptive research study that explores the topics and methods used in forensic accounting research published in forensic accounting journals.

Findings – Fraud and quantitative methods make up the largest percentage of topics and research methods published in forensic accounting journals.

Research limitations/implications – Limited to forensic accounting journals. Results suggest forensic accounting researchers are using mimetic topics and methods of accounting research. The absence of diversity in forensic accounting research topics and methods has the potential to compromise the overall contribution of forensic accounting research.

Practical implications – This paper identifies gaps in topics and research methods in forensic accounting research to encourage research in diverse topics using diverse methods that will be valuable to forensic accountants.

Originality/value – This original research is the first to survey and classify research published in forensic accounting journals according to topic and method.

Keywords Forensic accounting, Research topics, Research methods

Paper type Research paper

1. Introduction

Huber and DiGabriele (2014) have recognized that examining the topics and research methods used in forensic accounting research can identify gaps that exist in forensic accounting research. The purpose of this paper is to examine the topics and research methods that have been published in forensic accounting journals.

Crumbley *et al.* (2013) identified some of the more salient areas of forensic accounting that include fraud (deterrence, prevention and investigation) and litigation support services (economic and commercial damages, business valuation, bankruptcy, breach of contract, shareholder/member disputes and merger and acquisition disputes), among others. Research methods include both quantitative (including archival, survey, behavioral and forecasting, among others) and qualitative (interviews, historical and case studies/instructional, among others).



Results reveal that certain topics have received more attention than others, while others have been neglected altogether. Similarly, certain research methods have been used more frequently than others and other methods have been ignored.

2. Importance and contribution

The purposes of this paper are to highlight those topics of forensic accounting that have received little or no attention in the forensic accounting literature that has been published in forensic accounting research journals; discover what research methods have been most commonly used; and identify research methods that have been infrequently used. The importance and contribution of this paper, therefore, are to encourage research in a broader range of topics important to forensic accountants[1], both nationally (USA) and internationally. The results of this paper can serve as a guide to encourage relevant and significant contribution for future forensic accounting research.

Only one study by Stone and Miller (2013) has been published about topics and research methods used in forensic accounting research, but as discussed below, that study was limited first to topics and research methods used in forensic accounting research published in American Accounting Association journals and further limited to the topic of fraud. This study is the first to examine the topics and research methods used in forensic accounting research that has been published in the dedicated forensic accounting journals with the aim of establishing new directions for forensic accounting research that will be useful to forensic accountants. This paper can provide the basis for establishing new directions in forensic accounting research.

To place forensic accounting research topics and methods in context, we first review briefly the literature on topics and research methods used in accounting research and accounting research journals. Then, following a discussion of the definition of forensic accounting, we survey the dedicated forensic accounting journals. This survey is followed by an examination of the topics and methods used in forensic accounting research published in forensic accounting journals. Next is a discussion of the results and their implications. Recommendations for future research are given.

3. Literature review

The Accounting Review is considered an “elite journal” along with *Contemporary Accounting Research*, *Accounting, Organizations and Society*, *Journal of Accounting Research* and *Journal of Accounting and Economics*. Although “the scope of acceptable articles should embrace any research methodology and any accounting-related subject [...] [it] is also open to all rigorous research methods” (AAA, 2013c), for the period from 2008 to 2010, 1,249 papers were submitted. Out of those, 933 (10 per cent) were empirical-archival, which resulted in 65 per cent of the 175 papers accepted for publication. Twenty-four (17 per cent) of the 175 papers accepted for publication were experimental, and 18 (13 per cent) were analytical. Thirty survey papers were submitted, with six (4 per cent) accepted. Fifteen field and case studies were submitted, with 2 (1 per cent) accepted for publication. (Kachelmeier, 2009, 2012; Kaplan, 2011).

Heck and Jensen (2007) concluded that “*The Accounting Review* evolved into a journal that is “incomprehensible” and, thus, of little interest to practitioners and many accounting educators”. A survey by Inanga and Schneider (2005) found that academic

research is not useful to practitioners. Inanga and Schneider's findings were supported by Huber's (2014) study of the accounting research-publication complex.

Merchant (2008, p. 901) observed that:

[...] in the USA, accounting research using economics-based paradigms, theories [...] and using either analytical research methods or analysis of large samples of archival ("objective") data are the dominate research methods.

The domination of these research methods "limits the type of research questions posed, the research method and the subsequent insights gained from accounting research" (Moerman, 2010). Young (2009) examined papers published in *Auditing: A Journal of Practice & Theory* between 1992 and 2007 and found that out of 313 papers published between 1992 and 2007, 85.6 per cent involved statistical causal analysis and modeling. Previously, Brown (1996) surveyed 123 papers published in 17 accounting journals from 1976 to 1992. Seven research "paradigms" were used: capital markets, forecasting, positive theory, accounting history accounting theory, behavior and agency. This ascension of empirical/archival research has been referred to as *methodology* (Janesick, 2000; Yuille, 2013)[2].

Thus, with the topics and methods of accounting research to provide context, we now examine forensic accounting and consider how similar to, or different from, forensic accounting research is to accounting research for the purpose of discovering what topics and methods have been used in forensic accounting research and what gaps may exist in forensic accounting research.

4. Definition of forensic accounting

Forensic accounting is often equated with fraud examination or fraud auditing. However, as Crumbley (2009) points out, "forensic accounting is a challenging discipline that substantially interacts with auditing, economics, finance, information systems, and law".

Huber and DiGabriele (2014) have given the most comprehensive definition of forensic accounting as:

[...] a multidisciplinary field that encompasses both a profession and an industry, where civil or criminal economic and financial claims, whether business or personal, are contested within established political structures, recognized and accepted social parameters, and well-defined legal jurisdictions, and informed by the theories, methods, and procedures from the fields of law, auditing, accounting, finance, economics, psychology, sociology, and criminology.

As a multidisciplinary field, it is both appropriate and necessary that forensic accounting research be conducted in all aspects of the fields and disciplines contributing to and informing the field of forensic accounting. Furthermore, research in forensic accounting would be expected to use all research methods customarily used in the disciplines contributing to the field of forensic accounting. This paper investigates whether forensic accounting research actually includes the diversity of topics that inform the field of forensic accounting, and whether it uses all research methods customarily used in the disciplines contributing to the field of forensic accounting.

5. Forensic accounting research journals

There are currently two dedicated forensic accounting research journals – the *Journal of Forensic & Investigative Accounting* (JFIA) and the *Journal of Forensic Studies in*

Accounting and Business (JFSAB). The JFIA began publishing in 2009 and the JFSAB began publishing in 2009. The *Journal of Forensic Accounting* (formally *The Journal of Forensic Accounting: Auditing, Fraud & Risk*, JFA) began publishing in 2000 and ceased publishing in 2008. The American Accounting Association's section on Forensic Accounting is scheduled to publish its first issue of the *Journal of Forensic Accounting Research* (JFAR) beginning in 2015.

There are many accounting journals that occasionally publish research in forensic accounting but mostly research that is limited to fraud. For example, *The Accounting Review*; *Contemporary Accounting Research*; *Accounting, Organizations and Society*; *Journal of Accounting Research*; *Journal of Accounting and Economics*; *Journal of Accounting Literature*; *Review of Accounting Studies*; the *British Accounting Review*; the *Accounting Research Journal*; *Journal of Accounting and Public Policy*; *Journal of Accounting, Ethics and Public Policy*; *Research in Accounting Regulation*; *International Journal of Accounting, Auditing and Performance Evaluation*; the *Journal of Business Ethics*; and the *Pacific Accounting Review* have all published research in forensic accounting. However, these are not dedicated forensic accounting journals and, except for occasional special issues, the overwhelming majority of papers are limited to different aspects of fraud and some special issues dedicated to fraud[3]. Forensic accounting encompasses a much broader area than just fraud.

In addition to the academic journals there are practitioner journals, such as the *Journal of Accountancy*, that occasionally publish articles related to forensic accounting. Furthermore, forensic accounting certification corporations[4] publish their own journals. The Association of Certified Fraud Examiners publishes the *Fraud Examiner*. The National Association of Certified Valuators and Analysts publishes *The Value Examiner*. *The Forensic Examiner* is published by American College of Forensic Examiners Institute.

Only research published in the non-corporate-owned dedicated forensic accounting journals, the JFIA, the JFSAB and the JFA, is considered here[5]. While most papers published in forensic accounting journals focus on forensic accounting in the USA, the JFIA also publishes forensic accounting research from an international perspective.

6. Method and results

6.1 Method

We analyzed and classified 366 papers published in JFA, JFIA, and JFSAB between 2000 and 2014 based on title, keywords and/or abstracts. Not all papers had keywords or abstracts available. Thus, some were judgment calls and some topics of some papers overlapped (e.g. Fraud and Education). In that case, the predominant topic was used to classify the paper.

Topics were classified as Fraud, ForensicAccounting/Practice, Education, Ethics, Valuation and Other. "ForensicAccounting/Practice" included litigation support services such as expert witnessing, matrimonial and bankruptcy. "Other" included internal audit, earnings management and financial reporting.

Research methods were classified as Quantitative (Archival, Experimental, Survey, Other) and Qualitative (Case Study, Qualitative Discourse, Interview/Focus Groups, Other), Theoretical, Behavioral, Historical and Instructional.

6.2 Results

The results of this study have revealed interesting and important insights into the nature of forensic accounting research. Considering topics first, fraud made up 165 (45.1 per cent) of all papers published in all journals with all methods. Within fraud, Quantitative Archival included 35 papers (9.6 per cent) of all papers published. Forensic Accounting/Practice consisted of 94 papers (25.7 per cent), with Instructional methods at 15 per cent. Other was third with 42 papers (11.5 per cent).

Quantitative Archival was the most frequently used method with 31 papers (8.5 per cent). Education was third, with 36 papers (9.8 per cent). Ethics was fifth with 23 papers (6.3 per cent) and last was Valuation.

Turning to Research methods, the top two were Instructional methods which made up 97 papers (26.5 per cent) and Quantitative Archival which made up 88 papers (24 per cent) of all papers across all topics. Together Instructional and Quantitative Archival accounted for more than 50 per cent of all methods. In the Education topic area, case studies were the dominant method (6.6 per cent) (Tables I-VI).

7. Discussion and implications

Obviously, as with accounting research, fraud is the “topic of choice” for the majority of papers published in forensic accounting journals. While it is less than half (45.1 per cent) of all papers, the other 55.9 per cent is dispersed across five other topics. Furthermore, Quantitative Archival methods made up 21.2 per cent of all fraud methods. All quantitative methods comprise 39.1 per cent of all methods, with the remaining 61.9 per cent spread out over the 10 other methods.

These percentages mirror Stone and Miller’s (2013) findings. Stone and Miller examined 92 papers published in 9 American Accounting Association journals between January 2000 and September 2011 according to six areas: audit, financial, systems, managerial, tax and international. They found that audit accounted for 63 per cent of the papers. In addition, 73.9 per cent of the total used quantitative methods, while 26.1 per cent used qualitative methods”.

When we consider the results of this survey of forensic accounting research with the findings of Stone and Miller, Heck and Jensen (2007 – 99 per cent of all papers published in *The Accounting Review* between 1986 and 2005 “contained complex mathematical equations and multivariate statistical analyses of a narrow subset of topics amenable to analysis using mathematics, management science, econometrics and psychometrics”) and Young (2009 – “85.6 per cent out of 313 articles published between 1992 and 2007 in *Auditing – A Journal of Practice and Theory* involved statistical causal analysis and modeling”), a trend appears to have emerged that should concern both forensic accountants and forensic accounting researchers.

A significant outcome of this study shows the obvious dearth of manuscripts on valuation topics, one of the major topics of forensic accounting. Valuation is typically driven by practice, and this indicator should motivate more valuation research in the forensic accounting field. Similarly, other topics driven by practice but ignored in the published forensic research include damages and financial issues in domestic relations, among others, all of which deserve greater attention in forensic accounting research.

The results of this study strongly suggest that forensic accounting researchers are attempting to emulate the topics and methods used in accounting research journals, particularly the “elite” journals. Both *methodolotry* and *methodocracy* are asserting

Topic	Method	<i>JFSAB</i>	<i>JFA</i>	<i>JFIA</i>	Total topic	Total method	% topic	% method
<i>Fraud</i>					165		45.1	
	QuanSurvey	3	10	8		21		5.7
	CSQual	2	9	4		15		4.1
	QuanArch	2	9	24		35		9.6
	QuanExper	–	5	8		13		3.6
	CDQ	–	19	8		27		7.4
	Instructional	–	16	12		28		7.7
	Historical	–	–	1		1		0.3
	Theoretical	–	5	6		11		3.0
	IFGQual	–	1	2		3		0.8
	OtherQual	–	–	2		2		0.5
	Other	–	–	9		9		2.5
	Total	7	74	84	165	165	45.1	45.1
<i>ForensicAccounting/ Practice</i>					94		25.7	
	QuanSurvey	–	1	4		5		1.4
	CSQual	–	6	3		9		2.5
	QuanArch	–	7	8		15		4.1
	QuanExper	–	–	1		1		0.3
	CDQ	–	7	2		9		2.5
	Instructional	6	33	16		55		15.0
	Historical	–	–	–		–		0.0
	Theoretical	–	–	–		–		0.0
	IFGQual	–	–	–		–		0.0
	OtherQual	–	–	–		–		0.0
	Other	–	–	–		–		0.0
	Total	6	54	34	94	94	25.7	25.7
<i>Education</i>					36		9.8	
	QuanSurvey	–	1	1		2		0.5
	CSQual	8	7	9		24		6.6
	QuanArch	–	–	–		–		0.0
	QuanExp	2	–	1		3		0.8
	CDQ	1	–	1		2		0.5
	Instructional	–	2	–		2		0.5
	Historical	1	2	–		3		0.8
	Theoretical	–	–	–		–		0.0
	IFGQual	–	–	–		–		0.0
	OtherQual	–	–	–		–		0.0
	Other	–	–	–		–		0.0
	Total	12	12	12	36	36	9.8	9.8

*(continued)***Table I.**
Total summary

Topic	Method	JFSAB	JFA	JFIA	Total topic	Total method	% topic	% method			
<i>Ethics</i>					23		6.3				
	QuanSurvey	1	1	1		3		0.8			
	CSQaul	–	2	2		4		1.1			
	QuanArch	–	2	–		2		0.5			
	QuanExp	–	2	3		5		1.4			
	CDQ	1	3	3		7		1.9			
	Instructional	1	1	–		2		0.5			
	Historical	–	–	–		–		0.0			
	Theoretical	–	–	–		–		0.0			
	IFGQual	–	–	–		–		0.0			
	OtherQual	–	–	–		–		0.0			
	Other	–	–	–		–		0.0			
	Total	3	11	9	23	23	6.3	6.3			
<i>Valuation</i>					6		1.6				
	QuanSurvey	–	–	–				0.0			
	CSQual	–	–	–				0.0			
	QuanArch	–	5	–		5		1.4			
	QuanExper	–	–	–		–		0.0			
	CDQ	–	–	–		–		0.0			
	Instructional	–	1	–		1		0.3			
	Historical	–	–	–		–		0.0			
	Theoretical	–	–	–		–		0.0			
	IFGQual	–	–	–		–		0.0			
	OtherQual	–	–	–		–		0.0			
	Other	–	–	–		–		0.0			
	Total	–	6	–	6	6	1.6	1.6			
<i>Other</i>					42		11.5				
	QuanSurvey	–	–	–		–		0.0			
	CSQual	–	–	–		–		0.0			
	QuanArch	–	30	1		31		8.5			
	QuanExper	–	1	1		2		0.5			
	CDQ	–	–	–		–		0.0			
	Instructional	–	9	–		9		2.5			
	Historical	–	–	–		–		0.0			
	Theoretical	–	–	–		–		0.0			
	IFGQual	–	–	–		–		0.0			
	OtherQual	–	–	–		–		0.0			
	Other	–	–	–		–		0.0			
	Total	–	40	1	42	42	11.5	11.5			
<i>Grand Total</i>					28	197	140	366	366	100.0	100.0

Table I.

themselves into forensic accounting research. This trend is a cause for concern, as practitioners do not find research published in academic journals to be useful (Inanga and Schneider, 2005; Huber, 2014). The greater concern, however, is because “forensic” is inherently integrated with, and inseparable from, legal processes (see definition

Topic	Forensic Accounting/						Total	% Total
	Fraud	Practice	Education	Ethics	Valuation	Other		
QuanSurvey	21	5	2	3	–	–	31	8.5
CSQual	15	9	24	4	–	–	52	14.2
QuanArch	35	15	–	2	5	31	88	24.0
QuanExper	13	1	3	5	–	2	24	6.6
CDQ	27	9	2	7	–	–	45	12.3
Instructional	28	55	2	2	1	9	97	26.5
Historical	1	–	–	–	–	–	1	0.3
Theoretical	11	–	3	–	–	–	14	3.8
IFGQual	3	–	–	–	–	–	3	0.8
OtherQual	2	–	–	–	–	–	2	0.5
Other	9	–	–	–	–	–	9	2.5
Total	165	94	36	23	6	42	366	100.0

Table II.
Total method by
total topic

Classifications	Quantitative/empirical	Qualitative
Archival	QuanArch	
Experimental	QuanExper	
Survey	Quan Survey	
Other	QuanOth	
Case study		CSQual
Qualitative discourse		CDQ
Interview/focus groups		IFGQual
Other		OthQual
Theoretical		
Behavioral		
Historical		
Instructional		

Table III.
Key

above), and thus forensic accountants may be deprived of valuable research that could potentially be used to resolve contested financial and economic claims in a just manner.

8. Conclusion and recommendations

The purpose of this paper is to identify gaps in topics of research and research methods in forensic accounting literature. The results show that there are several gaps in both topics and research methods that need to be addressed. To be useful to practitioners, research in forensic accounting should be expanded to cover all topics that fall within the canopy of “forensic accounting”. Likewise, forensic accounting researchers should use more types of research methods than those currently used, so forensic accounting research can be subject to the full spectrum of research methods.

Forensic accounting is a confluence of many different disciplines such as law, auditing, accounting, finance, economics, psychology, sociology and criminology. As a consequence, forensic accounting research should embrace the diversity of topics. Similarly, social science research regularly uses qualitative methods such as: narrative inquiry, research interviews (structured/unstructured), content analysis, focus groups

Topic	Method	2009	2010	2011	2012	2013	Total topic	Total method
<i>Fraud</i>							7	
	QuanSurvey	1	–	1	–	1		3
	CSQual	–	1	1	–	–		2
	QuanArch	–	–	1	–	1		2
	QuanExper	–	–	–	–	–		–
	CDQ	–	–	–	–	–		–
	Instructional	–	–	–	–	–		–
	Historical	–	–	–	–	–		–
	Theoretical	–	–	–	–	–		–
	IFGQual	–	–	–	–	–		–
	OtherQual	–	–	–	–	–		–
	Other	–	–	–	–	–		–
	Total	1	1	3	–	2	7	7
<i>ForensicAccounting/ Practice</i>							6	
	QuanSurvey	–	–	–	–	–		–
	CSQual	–	–	–	–	–		–
	QuanArch	–	–	–	–	–		–
	QuanExper	–	–	–	–	–		–
	CDQ	–	–	–	–	–		–
	Instructional	5	–	–	–	1		6
	Historical	–	–	–	–	–		–
	Theoretical	–	–	–	–	–		–
	IFGQual	–	–	–	–	–		–
	OtherQual	–	–	–	–	–		–
	Other	–	–	–	–	–		–
	Total	5	–	–	–	1	6	2
<i>Education</i>							12	
	QuanSurvey	–	–	–	–	–		–
	CSQual	1	4	1	–	2		8
	QuanArch	–	–	–	–	–		–
	QuanExp	1	1	–	–	–		2
	CDQ	1	–	–	–	–		1
	Instructional	–	–	–	–	–		–
	Historical	1	–	–	–	–		1
	Theoretical	–	–	–	–	–		–
	IFGQual	–	–	–	–	–		–
	OtherQual	–	–	–	–	–		–
	Other	–	–	–	–	–		–
	Total	4	5	1	–	2	12	12

(continued)

Table IV.
*Journal of Forensic
 Studies in
 Accounting and
 Business*

Topic	Method	2009	2010	2011	2012	2013	Total topic	Total method
<i>Ethics</i>							2	
	QuanSurvey	–	–	–	–	–		–
	CSQual	–	–	–	–	–		–
	QuanArch	–	–	–	–	–		–
	QuanExp	–	–	–	–	–		–
	CDQ	–	–	–	–	1		1
	Instructional	–	–	1	–	–		1
	Historical	–	–	–	–	–		–
	Theoretical	–	–	–	–	–		–
	IFGQual	–	–	–	–	–		–
	OtherQual	–	–	–	–	–		–
	Other	–	–	–	–	–		–
	Total	–	–	1	–	1	2	2
<i>Valuation</i>							–	
	QuanSurvey	–	–	–	–	–		–
	CSQual	–	–	–	–	–		–
	QuanArch	–	–	–	–	–		–
	QuanExper	–	–	–	–	–		–
	CDQ	–	–	–	–	–		–
	Instructional	–	–	–	–	–		–
	Historical	–	–	–	–	–		–
	Theoretical	–	–	–	–	–		–
	IFGQual	–	–	–	–	–		–
	OtherQual	–	–	–	–	–		–
	Other	–	–	–	–	–		–
	Total	–	–	–	–	–	–	–
<i>Other</i>							–	
	QuanSurvey	–	–	–	–	–		–
	CSQual	–	–	–	–	–		–
	QuanArch	–	–	–	–	–		–
	QuanExper	–	–	–	–	–		–
	CDQ	–	–	–	–	–		–
	Instructional	–	–	–	–	–		–
	Historical	–	–	–	–	–		–
	Theoretical	–	–	–	–	–		–
	IFGQual	–	–	–	–	–		–
	OtherQual	–	–	–	–	–		–
	Other	–	–	–	–	–		–
	Total	–	–	–	–	–	–	–
<i>Grand Total</i>		10	6	5	–	6	27	27

Table IV.

Topic	Method	2009	2010	2011	2012	2013	2014	Total topic	Total method
<i>Fraud</i>								84	
	QuanSurvey	2	2	1	1	2	–		8
	CSQual	1	1	1	1	–	–		4
	QuanArch	6	9	4	2	2	1		24
	QuanExper	1	–	3	1	2	1		8
	CDQ	1	3	1	–	3	–		8
	Instructional	4	2	3	2	–	1		12
	Historical	1	–	–	–	–	–		1
	Theoretical	–	–	1	2	2	1		6
	IFGQual	–	–	–	2	–	–		2
	OtherQual	–	–	–	–	–	2		2
	Other	1	3	3	–	–	2		9
	Total	17	20	17	11	11	8	84	84
<i>ForensicAccounting/ Practice</i>								34	
	QuanSurvey	1	–	1	1	1	–		4
	CSQual	–	–	1	1	1	–		3
	QuanArch	1	3	1	1	1	1		8
	QuanExper	–	1	–	–	–	–		1
	CDQ	–	–	1	1	–	–		2
	Instructional	–	5	3	2	3	3		16
	Historical	–	–	–	–	–	–		–
	Theoretical	–	–	–	–	–	–		–
	IFGQual	–	–	–	–	–	–		–
	OtherQual	–	–	–	–	–	–		–
	Other	–	–	–	–	–	–		–
	Total	2	9	7	6	6	4	34	34
<i>Education</i>								12	
	QuanSurvey	–	1	–	–	–	–		1
	CSQual	1	–	5	–	–	3		9
	QuanArch	–	–	–	–	–	–		–
	QuanExp	–	–	–	1	–	–		1
	CDQ	–	–	–	–	–	1		1
	Instructional	–	–	–	–	–	–		–
	Historical	–	–	–	–	–	–		–
	Theoretical	–	–	–	–	–	–		–
	IFGQual	–	–	–	–	–	–		–
	OtherQual	–	–	–	–	–	–		–
	Other	–	–	–	–	–	–		–
	Total	1	1	5	1	–	4	12	12

Table V.
*Journal of Forensic &
Investigative
Accounting*

(continued)

Topic	Method	2009	2010	2011	2012	2013	2014	Total topic	Total method
<i>Ethics</i>								9	
	QuanSurvey	–	–	1	–	–	–		1
	CSQual	–	–	–	–	–	2		2
	QuanArch	–	–	–	–	–	–		–
	QuanExp	–	–	1	–	1	1		3
	CDQ	–	–	–	1	–	2		3
	Instructional	–	–	–	–	–	–		–
	Historical	–	–	–	–	–	–		–
	Theoretical	–	–	–	–	–	–		–
	IFGQual	–	–	–	–	–	–		–
	OtherQual	–	–	–	–	–	–		–
	Other	–	–	–	–	–	–	–	–
	Total	–	–	2	1	1	5	9	9
<i>Valuation</i>								–	
	QuanSurvey	–	–	–	–	–	–		–
	CSQual	–	–	–	–	–	–		–
	QuanArch	–	–	–	–	–	–		–
	QuanExper	–	–	–	–	–	–		–
	CDQ	–	–	–	–	–	–		–
	Instructional	–	–	–	–	–	–		–
	Historical	–	–	–	–	–	–		–
	Theoretical	–	–	–	–	–	–		–
	IFGQual	–	–	–	–	–	–		–
	OtherQual	–	–	–	–	–	–		–
	Other	–	–	–	–	–	–	–	–
	Total	–	–	–	–	–	–	–	–
<i>Other</i>								2	
	QuanSurvey	–	–	–	–	–	–		–
	CSQual	–	–	–	–	–	–		–
	QuanArch	–	–	–	1	–	–		1
	QuanExper	–	–	–	1	–	–		1
	CDQ	–	–	–	–	–	–		–
	Instructional	–	–	–	–	–	–		–
	Historical	–	–	–	–	–	–		–
	Theoretical	–	–	–	–	–	–		–
	IFGQual	–	–	–	–	–	–		–
	OtherQual	–	–	–	–	–	–		–
	Other	–	–	–	–	–	–	–	–
	Total	–	–	–	2	–	–	2	2
<i>Grand total</i>		20	30	31	21	18	21	141	141

Table V.

Topic	Method	2000	2001	2002	2003	2004	2005	2006	2007	2008	Total topic	Total method
<i>Fraud</i>											74	
	QuanSurvey	2	-	-	1	-	1	5	1	-		10
	CSQual	1	3	1	1	1	-	-	1	1		9
	QuanArch	2	2	-	1	1	2	-	1	-		9
	QuanExper	1	-	-	-	2	1	-	1	-		5
	CDQ	2	-	-	3	3	2	3	3	3		19
	Instructional	1	-	3	3	3	3	1	1	1		16
	Historical	-	-	-	-	-	-	-	-	-		-
	Theoretical	-	1	-	-	1	1	1	-	1		5
	IFGQual	-	-	-	-	1	-	-	-	-		1
	OtherQual	-	-	-	-	-	-	-	-	-		-
	Other	-	-	-	-	-	-	-	-	-		-
	Total	9	6	4	9	12	10	10	8	6	74	74
<i>ForensicAccounting/ Practice</i>											6	
	QuanSurvey	-	-	1	-	-	-	-	-	-		1
	CSQual	-	1	2	1	2	-	-	-	-		6
	QuanArch	1	1	-	-	-	-	3	2	-		7
	QuanExper	-	-	-	-	-	-	-	-	-		-
	CDQ	-	-	1	1	2	1	2	-	-		7
	Instructional	1	-	6	6	9	4	2	4	1		33
	Historical	-	-	-	-	-	-	-	-	-		-
	Theoretical	-	-	-	-	-	-	-	-	-		-
	IFGQual	-	-	-	-	-	-	-	-	-		-
	OtherQual	-	-	-	-	-	-	-	-	-		-
	Other	-	-	-	-	-	-	-	-	-		-
	Total	-	2	10	8	13	5	7	6	1	6	54
											12	-
<i>Education</i>											12	
	QuanSurvey	-	-	1	-	-	-	-	-	-		1
	CSQual	1	1	1	-	1	1	1	-	1		7
	QuanArch	-	-	-	-	-	-	-	-	-		-
	QuanExp	-	-	-	-	-	-	-	-	-		-
	CDQ	-	-	-	-	-	-	-	-	-		-
	Instructional	1	-	-	-	-	-	-	1	-		2
	Historical	-	1	-	-	-	1	-	-	-		2
	Theoretical	-	-	-	-	-	-	-	-	-		-
	IFGQual	-	-	-	-	-	-	-	-	-		-
	OtherQual	-	-	-	-	-	-	-	-	-		-
	Other	-	-	-	-	-	-	-	-	-		-
	Total	2	2	2	-	1	2	1	1	1	12	12

Table VI.
*Journal of Forensic
Accounting*

(continued)

Topic	Method	2000	2001	2002	2003	2004	2005	2006	2007	2008	Total topic	Total method
<i>Ethics</i>											11	–
	QuanSurvey	–	–	–	–	1	–	–	–	–		1
	CSQual	–	–	–	–	–	1	1	–	–		2
	QuanArch	–	–	–	–	–	–	2	–	–		2
	QuanExp	–	–	–	–	–	–	1	1	–		2
	CDQ	–	1	–	–	–	2	–	–	–		3
	Instructional	–	–	–	–	–	1	–	–	–		1
	Historical	–	–	–	–	–	–	–	–	–		–
	Theoretical	–	–	–	–	–	–	–	–	–		–
	IFGQual	–	–	–	–	–	–	–	–	–		–
	OtherQual	–	–	–	–	–	–	–	–	–		–
	Other	–	–	–	–	–	–	–	–	–		–
	Total	–	1	–	–	1	4	4	1	–	11	11
<i>Valuation</i>											6	
	QuanSurvey	–	–	–	–	–	–	–	–	–		–
	CSQual	–	–	–	–	–	–	–	–	–		–
	QuanArch	–	1	–	–	1	1	1	1	–		5
	QuanExper	–	–	–	–	–	–	–	–	–		–
	CDQ	–	–	–	–	–	–	–	–	–		–
	Instructional	–	–	–	1	–	–	–	–	–		1
	Historical	–	–	–	–	–	–	–	–	–		–
	Theoretical	–	–	–	–	–	–	–	–	–		–
	IFGQual	–	–	–	–	–	–	–	–	–		–
	OtherQual	–	–	–	–	–	–	–	–	–		–
	Other	–	–	–	–	–	–	–	–	–		–
	Total	–	1	–	1	1	1	1	1	–	6	6
<i>Other</i>											40	
	QuanSurvey	–	–	–	–	–	–	–	–	–		–
	CSQual	–	–	–	–	–	–	–	–	–		–
	QuanArch	–	4	7	5	4	2	3	4	1		30
	QuanExper	–	–	–	–	–	–	1	–	–		1
	CDQ	–	–	–	–	–	–	–	–	–		–
	Instructional	–	–	–	1	–	2	1	3	2		9
	Historical	–	–	–	–	–	–	–	–	–		–
	Theoretical	–	–	–	–	–	–	–	–	–		–
	IFGQual	–	–	–	–	–	–	–	–	–		–
	OtherQual	–	–	–	–	–	–	–	–	–		–
	Other	–	–	–	–	–	–	–	–	–		–
	Total	–	4	7	6	4	4	5	7	3	40	40
<i>Grand Total</i>	13	16	23	24	32	26	28	24	11	197	197	

Table VI.

and discourse analysis (Meyers, 2013), and research in forensic accounting should likewise utilize all research tools and methods at their disposal.

Among other things, future research should investigate, in more detail, the types of research published in forensic accounting journals and consider trends over time. This research could reveal additional gaps in both topics and methods.

Notes

1. Here, “forensic accountants” refers to those who are engaged in the practice of forensic accounting.
2. The reign of a particular method and methodology is a *methodocracy* (Ruth, 2007).
3. For example, *Accounting, Organizations and Society*, Volume 38, Issues 6-7, pages 407-558 (August-October 2013).
4. Forensic accounting certification corporations are corporations that issue certifications in forensic accounting related disciplines such as fraud examination and valuation.
5. See [Appendix](#) for the missions and scopes of the journals.

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Further reading

JFIA (2014), *Journal of Forensic & Investigative Accounting*, available at: www.bus.lsu.edu/accounting/faculty/lcrumbley/jfia/Default.htm.

Appendix A. Forensic accounting journals

Journal of Forensic Accounting

The Journal of Forensic Accounting: Auditing, Fraud & Taxation (JFA) is an important forum for publication of forensic accounting research, striving to establish a balance between theoretical and empirical studies. JFA considers papers on fraud and fraud auditing, risk assessment, detection of earnings manipulation and tax evasion, bankruptcy studies, GAAP violation, financial statement fraud, internal auditing, and the underground economy. In addition, papers on particular techniques, technologies, and preventative controls are also presented, and review articles of importance to forensic accountants are occasionally invited. (JFA, 2000)

The Editorial Policy of the last issue published in June, 2008 stated the following:

The Journal of Forensic Accounting: Auditing, Fraud & Risk (JFA) is an independent international forum for the publication of research dealing with the models and methodologies of investigative and forensic accounting, seeking to establish a balance between theoretical and empirical studies, and striving to foster practitioner-academic dialogue and collaboration. The focus of the journal is on the evidentiary nature of accounting data, and topics include fraud and forensic auditing; compliance, due diligence, and risk assessment; detection of financial statement misrepresentation and tax evasion; bankruptcy and valuation studies; GAAP, GAAS and SEC violations; non-standard entries, structured transactions, and earnings management (non-neutral financial reporting); discovery, custody, analysis, and admissibility of economic evidence; fair presentation and disclosure transparency; audit quality review and evaluation; transaction tracing, reconstruction, and accountability; economic damage calculation; financial reporting system abuses, vulnerabilities, and security;

litigation support and dispute avoidance; extended procedures within the statutory audit; money and information laundering; and the underground economy; among others. In addition, papers on particular techniques and technologies, as well as preventative controls and improved standards are invited. Submitted research should be grounded in real-world business problems or litigation issues faced by practitioners and entity stakeholders (JFA, 2008).

Journal of Forensic & Investigative Accounting

“The *Journal of Forensic & Investigative Accounting* (JFIA) publishes creative and innovative studies using research methodologies that logically and clearly:

- identify, describe and illuminate important academic forensic accounting, fraud and litigation services issues;
- tests and improves forensic accounting research skills, tools and techniques;
- stimulates discussion and experimentation in instructional means, methods and materials in the field of forensic accounting and research in general; and
- exchanges of ideas and findings about developments related to instruction, learning and curricular issues in forensic accounting and fraud education” (JFIA, 2014).

Journal of forensic studies in accounting and business

The *Journal of Forensic Studies in Accounting and Business* (JFSAB) is a refereed academic journal that publishes basic research, applied, practice, and pedagogical papers in the areas of fraud and forensic studies across the fields of business, economics and law (JFSAB, 2014).

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