

Journal of Forensic Accounting & Fraud Investigation (JFAFI)
Official publication of the Association of Forensic Accounting Researchers
(Academic and Professional Researchers)
Call for Papers

About AFAR

The Association of Forensic Accounting Researchers (AFAR) is an organization established with registration **RC 120254** to enhance forensic accounting research and practice in Africa and beyond. AFAR is an organization that seeks to make impact as a not-for-profit making organization who combines both academic and professional qualities in researching into forensic related matters in order to bring about reduction in the incidences of corruption in terms of white-collar crime and other fraudulent activities in the world. AFAR uphold the regulations of the forensic and fraud investigation professions by setting high ethical and professional standards for her members in order to in turn create an ethical and value-driven society. Members of AFAR are Professionals, Academics and industry' experts in the field of Forensic Accounting, Forensic Audit, Forensic Investigation, Investigative Accounting, Fraud Examination, Forensic Taxation and Forensic Internal Auditing among others.

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The Journal of Forensic Accounting & Fraud Investigation (JFAFI) is the official Journal of the Association of Forensic Accounting Researchers (AFAR). JFAFI is devoted to the study of Forensic Accounting, and related field and its role in economic development. The journal's specific areas of interest include the theoretical and empirical analysis of Forensic Accounting, Forensic Audit, Forensic Investigation, Investigative Accounting, Fraud Examination, Forensic Taxation, Forensic Internal Auditing, Accounting, Finance, Taxation and Management among others and their contribution to the mission of JFAFI.

Articles submitted to JFAFI are peer-reviewed, and are expected to promote scholarly interactions among taxation professionals, academics, policy makers, development partners, and other development stakeholders in Africa and beyond.

Guidelines for the submission of articles

1. Submission of an article for publication in JFAFI presupposes that it is original research; has never been previously published and is not being concurrently submitted for publication elsewhere.
2. All articles must be well researched on contemporary issues in keeping with the JFAFI's mission outlined above. These can be under any of the following categories:
 - a. Original research - These must report studies and explain the purpose, methodology, sample, results and implications of the findings. A variety of research designs are welcomed but manuscripts should not exceed 7,500 words typed in Times New Romans 12 font and double-spaced.

- b. Best practice – analytical reports of specific, successful documented efforts that improved, or provide evidence-based guidelines that can be used to improve, taxation administration, policy, etc. Whether entirely innovative or a variation of a tried and true approach, the best practice described must offer evidence as to how the subject matter was or could be enhanced and should have wide application. Such best practice papers should not exceed 4,000 words typed in Times New Romans 12 font and double-spaced.
 - c. Insights - well-reasoned and effectively articulated perspectives on issues within the JFAFI mission. Such contributions could take the form of counterpoint columns on a controversial topic. Insight papers are intended to stimulate thought and prompt open dialogue about taxation administration and social effect as well contribute to new lines of study. Such insight papers should not exceed 2,500 words typed in Times New Romans 12 font and double-spaced.
 - d. Reviews – these are a synopsis of worthwhile reading, viewing, and direct experience in taxation related research and practice. Such review papers should not exceed 1,000 words typed in Times New Romans 12 font and double-spaced.
3. Articles submitted should have a covering letter that contains the following information:
 - a. Category submitted as outlined in 2 above
 - b. Title of Article
 - c. Name of Author(s)
 - d. Brief bio-data of the Author(s) at the bottom of the first page e.g. XXX is a Professor at ...University; or xxx, Tax Manager, Training Manager, Managing Partner, Partner XYZ Associates/& Co. (not exceeding 100 words)
 - e. Email address(es)
 - f. Text references should be cited in the body of the paper as follows: Author's last name and publication year (E.g., Adewale, 2017)
 4. Full references using the Current edition of the American Psychological Association (APA) styled should be listed at the end of the paper as follows: Last, F. M. (Year Published) Book. City, State: Publisher.
 5. Footnotes should be avoided apart from the Author's bio-data on page one.
 6. Manuscripts: The manuscript must be submitted in soft copy as a Microsoft Word document. Other file formats, including PDF documents, are not accepted for the main (text) document. The manuscript should contain no clues as to author identity, such as acknowledgements, institutional information, and mention of a specific city – these should all be in the covering letter. Thus, information that might identify the author(s) should be omitted or highlighted in black. The first page of the manuscript should include only the title of the manuscript and date of submission. All manuscripts must include an abstract of 150–200 words and three to six keywords. Line numbers should be embedded in the left margin to facilitate the review process.
 7. Where tables and figures are necessary, they should not duplicate the text. Tables must be formatted using Microsoft Word's table building functions (using spaces or tabs in your tables may create problems when typesetting and may result in an error). Check tables and figures (rows, columns and totals) properly. Tables should be single-spaced and

include a brief title. Explanatory paragraphs should be as near as possible to the relevant tables and figures, which should be appropriately numbered. The size and complexity of a table should be determined with consideration for its legibility and ability to fit the printed page.

8. Plagiarism is a serious offence. Authors should ensure appropriate citation of documents used in their articles and avoid copying from already published materials.
9. Final Revisions: Authors of accepted manuscripts must obtain and provide the managing editor all necessary permissions for reproduced figures, pictures, or other copyrighted work prior to publication. The authors also will need to complete and sign the copyright agreement.
10. Desk Rejection Policy: Before the full review, submissions are examined at the editorial level. If the editor and an editorial board member believe the submission has extensive flaws or is inconsistent with the mission and focus of the journal, the manuscript may receive a desk reject decision.

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Submission and correspondence:

Manuscripts should be submitted electronically to jfafieditor@afars.org

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For further enquiries, please contact: **The Editor-in-Chief, Journal of Forensic Accounting & Fraud Investigation (JFAFI)**

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