Journal of Forensic & Investigative Accounting (JFIA)

Editor-In-Chief
D. Larry Crumbley

Editorial Policy & Style Information for the Journal of Forensic & Investigative Accounting (JFIA)

The Journal of Forensic & Investigative Accounting (JFIA) publishes creative and innovative studies employing 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 in general;
- exchanges of ideas and findings about developments related to instruction, learning, and curricular issues in forensic accounting education.

The Journal of Forensic & Investigative Accounting solicits unpublished manuscripts not currently under consideration by another journal or publisher. Each article will be published electronically as soon as the editor, based upon advice from referees, determines that the manuscript meets the objectives and standards set forth by the journal's editorial board.

Review Process

Each manuscript submitted to the Journal of Forensic & Investigative Accounting (JFIA) is subject to the following review procedures:
- The manuscript is screened by the editor for general suitability.
- If the manuscript passes the initial editorial screening, it will be blind-reviewed by at least two reviewers.
- In light of the reviewers' recommendations, a decision will be made by the editor as to whether the article will be accepted as is, revised, or rejected. It is anticipated that the decision will be communicated to the author within four to six weeks after submission.

The process described above is a general one. 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.

**Submission Requirements**

Manuscripts are expected to be original research that has not been previously published and is not currently under review by another journal. If measurement instruments (questionnaires, case, interview plan, etc.) have been developed by the authors and are an integral part of the study, copies should be included with the manuscript. Manuscripts are to be submitted via email to dcrumbl@lsu.edu as a Microsoft® Word file. A nonrefundable $50 fee must accompany each submission. The submission fee may be mailed to:

**D. Larry Crumbley**
Department of Accounting
Louisiana State University
3106A Patrick Taylor Hall
Baton Rouge, LA 70803

Checks are to be made out to Larry Crumbley, editor. Please indicate how the submission fee requirement has been satisfied. Revisions must be submitted within 12 months from notification; otherwise the manuscript will be considered a new submission.

**MANUSCRIPT PREPARATION AND STYLE**


**Format**

1. All manuscripts should be double-spaced, except for indented quotations.
2. Margins settings should provide at least one inch for top, side, and bottom margins.
3. A cover page should include the title of the paper, the author's name, title and affiliation, any acknowledgments, and a footnote indicating whether the author is willing to share the data (see policy statement below).
4. All pages, including tables, appendices, and references, should be serially numbered.

5. 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.

6. In nontechnical copy use the word percent in the text.

7. Use a hyphen to join unit modifiers or to clarify usage. For example: a well-presented analysis; re-form. See Merriam-Webster's Collegiate Dictionary for correct usage.

8. Equations should be numbered in parentheses flush with the right-hand margin.

9. Headings should be arranged so that major headings are centered, bold, and capitalized. Second level headings should be flush left, bold, and both upper and lowercase. Third level headings should be flush left, bold, italic, and both upper and lowercase. Fourth level headings should be paragraph indent, bold, and lowercase. For example:

   FIRST LEVEL HEADING

   Second Level Heading

   Third Level Heading

   Fourth level heading. Text starts

   Abstract

   An abstract of 100-200 words should be presented on a separate page immediately preceding the text. The abstract should concisely inform the reader of the manuscript's topic, its method, and its findings. The abstract is to be followed by four keywords that will help in indexing the paper.

   Tables and Figures

   The author should note the following general requirements:
   1. Each table and figure (graphic) should bear an Arabic number and a complete title indicating the exact context of the table or figure.
   2. A reference to each graphic should be made in the text.
   3. Graphics should be reasonably interpretable without reference to the text.
   4. Source lines and notes should be included as necessary.

   Documentation

   Citations and Other Footnotes
   Authorities should be cited in footnotes using The Bluebook: A Uniform System of Citation (cited above) styles. 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 consecutively numbered throughout the manuscript with superscript Arabic numerals.

   Sample Entries for Secondary Sources


**Sample Entries for Legislative Sources**

An Internal Revenue Code Section: I.R.C. §61.


**Sample Entries for Administrative Sources**

Treas. Reg. §1.162-4(a).


**Sample Entries for Judicial Sources**


