NFSU JOURNAL OF FORENSIC ACCOUNTING & FRAUD INVESTIGATION

NJFAFI

A Bi-Annual Referred Journal

Volume:01 June-2024 ISSN 0000 - 0000

Title
NFSU Journal of Forensics Accounting & Fraud Investigation (NJFAFI)

Broad Area
Forensic Accounting
Forensic Audit
Fraud Investigation

Year of Commencement
2024

Frequency
Bi-Annual

Language
English

Publication Format
Online & Print

National Forensic Sciences University
Knowledge | Wisdom | Fulfilment
An Institution of National Importance
Ministry of Home Affairs, Government of India

Published by
School of Management Studies
National Forensic Sciences University
Sector-9, Gandhinagar, Gujarat, INDIA
E-mail: njfafi_sms@nfsu.ac.in

About:

NFSU Journal of Forensics Accounting & Fraud Investigation (NJFAFI) is a biannual double-blind, peer-reviewed open access international journal of School of Management Studies, National Forensic Sciences University Gandhinagar, and is published in June and December every year.

Aim and Scope:

Catering to the unique nature of the university, NJFAFI is mainly focussed into major areas like Forensic Accounting, Forensic Audit, Financial Crime, Fraud Investigation, Data Analytics etc. The journal is dedicated to Forensic Accounting and Fraud Investigation and would serve as a valuable resource for professionals, academicians and researchers in the field of forensic accounting and fraud investigation. This journal would cover a wide range of topics related to Forensic Accounting, Fraud Detection, and Financial Crimes Investigation Techniques. Through the peer-review process, it will enhance the professional development of Scholars, Practitioners and Researchers.

Key Focused Areas

- **Forensic Accounting**
- **Forensic Audit**
- **Financial Crimes**
- **Fraud Prevention and Detection**
- **Fraud Investigation**
- **White-Collar Crime**
- **Red Flags Investigation**
- **Money Laundering**
- **Fraud Risk Management**
- **Forensic Data Analytics**
- **Fraud Schemes**
- **Forensic Reporting**
- **Preventive Forensics**
- **Legal and Ethical Consideration**
- **Regulatory and Compliance Issues**
- **Forensic Tools and Technology**
- **Case Studies**

Managing Board

Patron
Prof. (Dr). J.M. Vyas
Vice Chancellor
National Forensic Sciences University

Editor in Chief
Prof. (Dr.). S.O. Junare
Campus Director
(Gandhinagar)
NFSU

Editor
Dr. Haresh Barot
Associate Dean
School of Management
Studies, NFSU

Co-Editor
Dr. Ankita Srivastava
Assistant Professor
School of Management
Studies, NFSU

Associate Editor
Dr. Bhartrihari Pandiya
Assistant Professor
School of Management
Studies, NFSU

Advisory Board

- **Cap. Collins Wanderi**, Ex Vice Chair, Association of Certified Fraud Examiners (ACFE) Global, Forensic Auditor, Financial & Tax crime Prosecutor, Nakuru, Kenya.
- **Mr. Mukesh Arya**, Director-Training, Association of Certified Fraud Examiners (ACFE), India Chapter, New Delhi.
- **Dr. Uday Murthy**, Professor in Accountancy, Muma College of Business, University of South Florida, USA.
- **Mr. Sandeep Shah**, General Manager, International Financial Services Centre (IFSC), GIFT City, Gandhinagar, Gujarat India.
- **Dhananjay Singh**, Deputy Commissioner, Ministry of Finance, New Delhi, India.
- **CA. Charanjot Singh Nanda**, Vice President, Institute of Chartered Accountants of India (ICAI), New Delhi, India.
- **CA. Deepjee Singhal**, Co-founder, Sama Audit, Mumbai, Maharashtra, India.
- **Mr. Sanjiv Dwivedi**, President of Investigation and Loss Mitigation Department in Bajaj Allianz General Insurance Co. Ltd., Pune, Maharashtra, India.
- **CA. Uday Kulkarni**, Practicing Chartered Accountant, Pune, Maharashtra, India.
- **CA. Amish Thakkar**, Proprietor, Amish Thakkar & Associate, Mumbai, Maharashtra, India.
- **CA. Sachin Jain**, Director, Institute of Financial Studies, Jaipur, Rajasthan, India.
- **CA. Jyot Baxi Founder**, J Baxi & Co., Vadodara, Gujarat, India.

Editorial & Review Board

- Prof. Suresh Govindaraj, Professor in Accounting & Information Systems, Rutgers Business School, Rutgers University, New Brunswick, New Jersey, USA.
- Dr. Bruce Whitfield, Lecturer in International Business and IPR, Varna University of Management, Varna, Bulgaria.
- Dr. Arvind Ashta, Professor in Finance, Accounting & Law, Burgundy School of Business, Dijon, France.
- Dr. Ifedapo Francis Awolowo, Senior Lecturer in Department of Finance Accounting & Business Systems, Sheffield Hallam University, Sheffield, England.
- Dr. Silvena Dencheva, Professor in E-Commerce, Varna University of Management, Varna, Bulgaria
- Daniel McCarville, Audit Data Analytics, Lead Crane & Co (Stanford Connecticut.), USA.
- Prof. Nithyanand KV, Assistant Professor in Strategic Management of IPR and Entrepreneurship, IIM Tiruchirappalli, Tamil Nadu, India.
- Prof. Ranjit Singh, Professor in Behavioural Finance, Indian Institute of Information Technology, Allahabad, Uttar Pradesh, India.
- Prof. Sandeep Goel, Professor in Accounting & Finance, MDI Gurgaon, Haryana, India.
- Dr. Jayendrasinh Jadav, Associate Professor in Accounting, S.P. University, Vallabh Vidyanagar, Gujarat, India.
- Prof Sudershan Kuntluru, Professor in Finance, Accounting & Control, IIM Kozhikode, Kerala, India.
- Dr. Anil K. Sharma, Professor in Finance & Accounting, Department of Management Studies, IIT Roorkee, Uttarakhand, India.
- Dr. Kalgi H. Shah, Assistant Professor, School of Management Studies, NFSU, Gandhinagar, Gujarat, India.
- Dr. Siddhartha Dabhade, Assistant Professor, School of Management Studies, NFSU, Gandhinagar, Gujarat, India.
- Dr. Priyanka Yadav, Assistant Professor, School of Management Studies, NFSU, Gandhinagar, Gujarat, India.
- Dr. Siva Krishan Golla, Assistant Professor, School of Management Studies, NFSU, Gandhinagar, Gujarat, India.
- Dr. Hetal Thaker, Assistant Professor, School of Management Studies, NFSU, Gandhinagar, Gujarat, India.
- Dr. Bhavesh Parmar, Assistant Professor, School of Management Studies, NFSU, Gandhinagar, Gujarat, India.

Guidelines

Manuscript Preparation

1) **Article Type:** Research Article, Review Articles, Case Studies.
2) **Abstract:** The Abstract must not exceed 300 words. The Abstract should serve both as a general introduction to the topic and as a brief, non-technical summary of the main results and their implications. Abstracts must not contain references or subheadings. Abstract must be free from citations. It should be followed by maximum 4-5 keywords.
3) **The submitted manuscripts should be proofread and should develop thematically along the following lines:**
   a. Title, Author(s) name, and full affiliations, E-Mail id of the authors
   b. Introduction
   c. Literature Review and gap
   d. Material and Method/ Methodology
   e. Analysis
   f. Results and discussion
   g. Conclusion and Managerial Implication
   h. References
   i. Annexures (if any)

1) **Article Type:** Research Article, Review Articles, Case Studies.
2) **Abstract:** The Abstract must not exceed 300 words. The Abstract should serve both as a general introduction to the topic and as a brief, non-technical summary of the main results and their implications. Abstracts must not contain references or subheadings. Abstract must be free from citations. It should be followed by maximum 4-5 keywords.
3) **The submitted manuscripts should be proofread and should develop thematically along the following lines:**
   a. Title, Author(s) name, and full affiliations, E-Mail id of the authors
   b. Introduction
   c. Literature Review and gap
   d. Material and Method/ Methodology
   e. Analysis
   f. Results and discussion
   g. Conclusion and Managerial Implication
   h. References
   i. Annexures (if any)
4) **Format:** All the manuscript must be either submitted in PDF and Word Document. Formulas/Equations must be written using built in-formula and equation writer. All figures must be in JPEG/JPG only. The Tables must be prepared in excel or must be drawn in Word Document. Image format Tables are not acceptable.
5) **Paragraph Setting:** Justified and Spacing-1.5.
6) **Font:** The font of manuscript is Times New Roman with font size 12. Headings could be Times New Roman 14 Bold. Sub-heading in Times New Roman 12 italics.
7) **Page Layout:** Manuscript Page Layout must be single column with 2.54 cm margin from all sides (top-bottom, right left).
8) **Language:** All the manuscript must be submitted in English.
9) **Keyword:** 3-5 Keyword are mandatory for any type of manuscripts. Keywords must be distinguished by semi colon.
10) **Abbreviations:** Abbreviations if present in the manuscript should be elaborated on first time usage to make easy understanding of the terminologies.
11) **References:**
   - For Journal Articles APA 7th edition will be followed.
     Eg- Boytchev, P. (2010). Technology enhanced technology enhanced learning. Journal of e-Learning and Knowledge Society, 6(2), 13-26.
   - For Books | Elica B, Kennedy J, Bryan KL, et al. (2015) Education is not simple. Pub Name, UK, 7 edition. 12-30.
   - For Book in chapters | Elica B, Kennedy J, Bryan KL, et al. (2015) Book Name is good. In: Education is not simple. John P, Quena A, editors. Pub Name, UK. 12-30.
   - For Conference Proceedings | Elica B, Kennedy J, Bryan KL,et al.(2015) Education is not simple. Proceedings of XYZ Conference, Milan Italy (2014). Pub Name.
   - For Thesis/Dissertations | Elica B, Kennedy J, Bryan KL, et al. (2015) Education is not simple [dissertation]. Pub Name. UK.
   - For Website linked references, provide hyperlink. http://www.who.int/en/

Submission Guidelines

All contributors who have made a substantial contribution to the submission should be listed as authors/co-authors.

Submission: Authors may email their work to njfafi_sms@nfsu.ac.in

*Please note that manuscripts not conforming to the guidelines may be returned. Only manuscripts of sufficient quality that meet the aims and scope of Journal of Forensic Accounting and Fraud Investigation (NJFAFI) will be reviewed. There is no fee for submission or publication in this Journal.

The journal has a very strict policy for plagiarism. Authors should make sure that only original manuscripts which have plagiarism level less than 10%-15% should be submitted. Turnitin software will be used for checking the plagiarism.

The author(s) should submit permission if using any copyright material. A copyright form should be submitted once the paper gets accepted. A declaration that you are submitting the work for first publication in the Journal and that it is not being considered for publication elsewhere and has not already been published elsewhere has to be made.

The acceptance or rejection notification will be sent to all authors via e-mail only.

The National Forensic Sciences University, recognized as an Institution of National Importance, holds the distinction of being the world's first university devoted exclusively to forensic and allied sciences. The university has been scaling new heights with its extraordinary and exemplary performances in the field of forensics sciences.

School of Management Studies (SMS) is one of the constituent schools of National Forensic Sciences University. At present, the school offers various post-graduate and graduate program in the domain of forensic science and allied displines. School of Management Studies has been established with a solitary aim to create professionals and experts in the field of Forensic Accounting, Cyber Security Management, Healthcare Management and Business Analytics and Intelligence.

National Forensic Sciences University

Knowledge | Wisdom | Fulfilment

An Institution of National Importance
Ministry of Home Affairs, Government of India

Editorial Office

NJFAFI
School of Management Studies,
National Forensic Sciences University,
Sector-9, Gandhinagar, Gujarat-382007
Email: njfafi_sms@nfsu.ac.in
Website: https://nfsu.ac.in