



THE JOURNAL OF  
**DIGITAL FORENSICS,  
SECURITY AND LAW**

**Journal of Digital Forensics,  
Security and Law**

---

Volume 4

Article 5

---

2009

## Masthead

Follow this and additional works at: <https://commons.erau.edu/jdfsl>



Part of the [Computer Law Commons](#), and the [Information Security Commons](#)

---

### Recommended Citation

(2009) "Masthead," *Journal of Digital Forensics, Security and Law*. Vol. 4 , Article 5.

DOI: <https://doi.org/10.58940/1558-7223.1261>

Available at: <https://commons.erau.edu/jdfsl/vol4/iss1/5>

This Front Matter/Back Matter is brought to you for free and open access by the Journals at Scholarly Commons. It has been accepted for inclusion in Journal of Digital Forensics, Security and Law by an authorized administrator of Scholarly Commons. For more information, please contact [commons@erau.edu](mailto:commons@erau.edu).

**EMBRY-RIDDLE** | **PURDUE**  
Aeronautical University | UNIVERSITY

(c)ADFSL



# JDFSL

**The Journal of Digital Forensics, Security and Law**

**Volume 4, Number 1**

**2009**

## **Editors**

Glenn S. Dardick, Editor-in-Chief  
Longwood University  
Virginia, USA

John W. Bagby  
The Pennsylvania State University  
Pennsylvania, USA

David P. Biros  
Oklahoma State University  
Oklahoma, USA

Nick V. Flor  
University of New Mexico  
New Mexico, USA

Fred C. Kerr  
Corp. Security Services, Aramco  
Dhahran, Saudi Arabia

Gary C. Kessler  
Champlain College  
Vermont, USA

Andrew Jones  
British Telecom  
Suffolk, UK

Linda K. Lau  
Longwood University  
Virginia, USA

Jong In Lim  
Korea University  
Seoul, Korea

Jigang Liu  
Metropolitan State University  
Minnesota, USA

Wei Ren  
Chinese Univ. of Geosciences  
Wuhan, China

Marcus K. Rogers  
Purdue University  
Indiana, USA

Pedro Luís Próspero Sanchez  
University of Sao Paulo  
Sao Paulo, Brazil

Jill Slay  
Univ. of South Australia  
South Australia, Australia

Il-Yeol Song  
Drexel University  
Pennsylvania, USA

Bernd Carsten Stahl  
De Montfort University  
Leicester, UK

Craig Valli  
Edith Cowan University  
Western Australia, Australia

Linda Berns Wright  
Longwood University  
Virginia, USA

Copyright © 2009 ADFSL, the Association of Digital Forensics, Security and Law. Permission to make digital or printed copies of all or any part of this journal is granted without fee for personal or classroom use only and provided that such copies are not made or distributed for profit or commercial use. All copies must be accompanied by this copyright notice and a full citation. Permission from the Editor is required to make digital or printed copies of all or any part of this journal for-profit or commercial use. Permission requests should be sent to Dr. Glenn S. Dardick, Editor, Journal of Digital Forensics, Security and Law, 1642 Horsepen Hills Road, Maidens, Virginia 23102 or emailed to [editor@jdfsl.org](mailto:editor@jdfsl.org).

ISSN 1558-7215

## **Editor's Note**

When I was a younger academic, I attended a conference on accounting behavioral research issues. During the luncheon, one well-known accounting professor stated that “accounting is about information.” At the time, I discounted his statement, but it remained with me. Since then, I have come to agree with those words. Accounting is about information that affects third-party’s perspectives about the future prospects of financial trends. Furthermore such information can come from anywhere. In some cases, we have seen that it has taken the passage of legislation to force practicing accountants to collect and record such information, i.e., 1977’s Foreign Corrupt Practices Act to 2002’s Sarbanes-Oxley Act.

Today is no different. Today there is a financial fraud tsunami occurring, in the face of which accounting practitioners continue to maintain their tradition that they are not responsible for financial fraud as auditors. Such a tradition means the training for fraud detection or prevention must be limited to cover only specific areas of forensic investigation. To truly handle this situation, a new type of financial audit or a supplemental forensic audit needs to be introduced so that tools of digital forensics and accounting can be integrated. For example, accounting majors at our universities have to understand why they cannot continue to only work with paper documents and application programs. Such a change in academia needs to be led by forensically-literate accounting professors who understand digital forensics and its potential in financial fraud detection.

The research found in this Special Edition of the Journal of Digital Forensics, Security and Law (JDFSL) combines digital forensics with accounting. The articles: (1) identify graduate student’s perspectives toward the field of forensic accounting; (2) show how to use the raw data in an electronic audit trail to identify fraudsters; and (3) conceptualize a definition for a forensic audit. The academics writing in this area are rare as they combine research in two areas that have not found a voice in the literature. For that reason alone the editor of the JDFSL, Glenn Dardick, needs to be commended for bringing together this Special Edition.

G. Stevenson Smith