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# Masthead

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## **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