

# *Current Issues in Auditing*

## EDITORIAL POLICY

*Current Issues in Auditing* is published by the Auditing Section of the American Accounting Association. To promote timely, widespread dissemination of ideas to the academic and practice communities, the journal is published online and is free to all interested parties.

*Current Issues in Auditing* is devoted to advancing the dialogue between academics and practitioners on current issues facing the auditing practice community (e.g., new opportunities and challenges, emerging areas, global developments, effects of new regulations or pronouncements, and effects of technological or market developments on audit processes). We define “auditing practice” broadly to include practice-related issues in external auditing, internal auditing, government auditing, IT auditing, assurance services, and related fields.

The journal seeks short, well-written papers from academics, practitioners, and regulators addressing timely issues facing the auditing practice community. Papers should be a maximum of 2,500 words of text and should not include complex statistics or models. Authors should strive to produce papers that are broadly understandable by the practice community and contain a substantive, relevant message for those interested in auditing practice. Submissions may include short, practice-oriented cases for classroom use. Practitioners are strongly encouraged to submit papers, as are author teams that include both academics and practitioners.

Submitted papers will be double-blind reviewed by two qualified reviewers under the direction of a co-editor. The journal’s editorial board includes members from the academic, practice, and regulatory communities. The primary criteria for acceptance of a submitted paper by *Current Issues in Auditing* are (1) addressing an auditing practice issue that would be of interest to practitioners and academics, (2) a new and substantive message, and (3) effective, concise writing.

In addition to unsolicited papers that will be double-blind reviewed, the co-editors also may invite commissioned papers from thought leaders in the academic, practice, and regulatory communities. The co-editors or editorial board members will editorially review commissioned papers.

### Submission Process

Authors should adhere to the following submission guidelines:

1. Papers under review or published by another journal may not be submitted to *Current Issues in Auditing*. Submitting authors must state in their letter to the co-editors that the paper has not been published or submitted elsewhere.
2. The submission and review process is handled electronically at <http://ciia.peerx-press.org>. The co-editors, Rich Houston and Scott Showalter, can be contacted at [CurrentIssuesinAuditing@aaahq.org](mailto:CurrentIssuesinAuditing@aaahq.org).
3. The submission fee of \$75 is paid online at <https://aaahq.org/AAAforms/journals/ciasubmit.cfm>.

### Manuscript Preparation and Style

The *Current Issues in Auditing* manuscript preparation guidelines follow *The Chicago Manual of Style* (15th edition, University of Chicago Press). Another helpful guide to usage and style is *The Elements of Style*, by William Strunk, Jr., and E. B. White (Macmillan). Spelling follows *Merriam-Webster’s Collegiate Dictionary*.

### Format

1. All manuscripts should be formatted using 12-point font. The text should be double-spaced, except for indented quotations.
2. Manuscripts should be as concise as the subject and research method permit. The co-editors ask authors to limit the text of the manuscript to 2,500 words (approximately 10 double-spaced pages).
3. Case submissions should have three sections: student handout materials, case implementation guidelines, and teaching notes. The teaching notes will be password-protected online.
4. Margins should be at least 1” from top, bottom, and sides.
5. To assure anonymous review, authors should not identify themselves directly or indirectly in their papers. Single authors should not use the editorial “we.”
6. A synopsis of less than 100 words should be presented on a separate page immediately preceding the text. The synopsis should summarize the paper’s main message. The title, but not the author’s name or other identification designations, should appear on the synopsis page.
7. All pages, including tables, appendices, and references, should be serially numbered. The cover and synopsis pages are not numbered.
8. 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.
9. In nontechnical text use the word *percent*; in tables and figures, the symbol % is used.
10. Use a hyphen to join unit modifiers or to clarify usage. For example: a well-presented analysis; re-form. See *Webster’s* for correct usage.

11. Headings should be arranged so that major headings are centered, bold, and capitalized. Second-level headings should be flush left, bold, and both uppercase and lowercase. Third-level headings should be flush left, bold, italic, and both uppercase and lowercase. Fourth-level headings should be paragraph indent, bold, and lower case. Headings and subheadings should not be numbered. For example:

**A CENTERED, BOLD, ALL CAPITALIZED, FIRST-LEVEL HEADING**

**A Flush Left, Bold, Uppercase and Lowercase, Second-Level Heading**

*A Flush Left, Bold, Italic, Uppercase and Lowercase, Third-Level Heading*

**A paragraph indent, bold, lowercase, fourth-level heading.** Text starts ...

## Tables and Figures

The author should note the following general requirements:

1. Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text. Each should bear an Arabic number and a complete title indicating the exact contents of the table or figure.
2. A reference to each table or figure should be made in the text.
3. The author should indicate where each table or figure should be inserted in the text, e.g., (Insert Table X here).
4. Tables or figures should be reasonably interpretable without reference to the text.
5. Notes should be included as necessary.
6. Figures must be prepared in a form suitable for printing.

## Documentation

Citations: Work cited should use the “author-date system” keyed to a list of works in the reference list (see below). Authors should make an effort to include the relevant page numbers in the cited works.

1. In the text, works are cited as follows: author’s last name and date, without comma, in parentheses: for example (Jones 1987); with two authors: (Jones and Freeman 1973); with more than two: (Jones et al. 1985); with more than one source cited together: (Jones 1987; Smith 1986); with two or more works by one author: (Jones 1985, 1987).
2. Unless confusion would result, do not use “p.” or “pp.” before page numbers: for example: (Jones 1987, 115).
3. When the reference list contains more than one work of an author published in the same year, the suffix a, b, etc., follows the date in the text citation: Example: (Jones 1987a) or (Jones 1987a; Smith 1985b).
4. If an author’s name is mentioned in the text, it need not be repeated in the citation, for example: “Jones (1987, 115) says ...”
5. Citations to institutional works should use acronyms or short titles where practicable: for example, (AAA ASOBAT 1966); (AICPA *Cohen Commission Report* 1977). Where brief, the full title of an institutional work might be shown in a citation: for example, (ICAEW *The Corporate Report* 1975).
6. If the manuscript refers to statutes, legal treatises, or court cases, citations acceptable in law reviews should be used.

## Reference List

Every manuscript must include a list of references containing only those works cited. Each entry should contain all data necessary for unambiguous identification. With the author-date system, use the following format recommended by the *Chicago Manual*:

1. Arrange citations in alphabetical order according to surname of the first author or the name of the institution responsible for the citation.
2. Use authors’ initials instead of proper names.
3. Dates of publication should be placed immediately after authors’ names.
4. Titles of journals should not be abbreviated.
5. Multiple works by the same author(s) should be listed in chronological order of publication. Two or more works by the same author(s) in the same year are distinguished by letters after the date.

American Accounting Association, Committee on Concepts and Standards for External Financial Reports. 1977. *Statement on Accounting Theory and Theory Acceptance*. Sarasota, FL: AAA.

Dye, R., B. Balachandran, and R. Magee. 1989. Contingent fees for audit firms. Working paper, Northwestern University, Evanston, IL.

Porcano, T. M. 1984a. Distributive justice and tax policy. *The Accounting Review* 59 (October): 619–636.

——— 1984b. The perceived effects of tax policy on corporate investment intentions. *The Journal of the American Taxation Association* 6 (Fall): 7–19.

## Footnotes

Footnotes are not to be used for documentation. Textual footnotes should be used only 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. In the initial submissions, footnotes can be at the bottom of the page. In the final version of an accepted manuscript, footnote text should be double-spaced and placed at the end of the article.

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