

Thought Leaders in  
Accounting

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## ***Auditing: A Journal of Practice and Theory*** **Special Calls**

### **Call for Papers: *Research Forum* on Auditing and the Public Interest**

To serve or further the public interest is viewed as a critical and steadfast obligation of the auditing profession. An explicit commitment to the public interest is articulated in our auditing and ethics professional standards and in legislation and regulation governing the audit profession and audit practice. However, the term public interest is abstract and acting in the public interest is difficult to observe. A public interest justification for adopting a new professional standard or explaining a professional action entails convincing others that the greater good, not self-interest, is the overriding criterion for decision-making.

The purpose of this *Forum* is to encourage work that aids in developing a clearer understanding of the auditing profession's public interest responsibilities. We encourage research using all methodologies including archival, experimental, qualitative and well-grounded surveys. Regardless of method, we are interested in submissions that are related to the public interest aspects of auditing, aimed at understanding and/or improving the auditing profession's ability to meet its public interest obligations and ideals. While we strongly encourage ethics based research, we do not want papers that deal exclusively with auditing ethics without a direct consideration of their public interest implications (e.g., DIT studies).

Some possible topics include:

- Are auditors' public interest obligations limited to the investing public?
- Do auditing professionals consider the public interest when making technical judgments separate from considerations of audit risk or business risk?
- What is the difference between auditing as a business and auditing as a profession?
- Does the reward structure (including compensation and promotion) of large public accounting firms affect their ability to meet the public interest responsibilities of the auditing profession?
- Does the business and/or regulatory environment in which firms operate affect their ability to meet the public interest responsibilities of the auditing profession?
- How has the PCAOB affected the auditing profession's view of its public interest responsibilities?
- How does the increasing global nature of the profession affect the profession's responsibility to the public interest?

Submissions to this *Research Forum* will be handled by Jeffrey Cohen (Boston College), Greg Trompeter (University of Central Florida) and Marie-Soleil Tremblay (École Nationale D'administration Publique). Initial submissions should be received by **September 1, 2015** and will be subject to the normal review process of *Auditing: A Journal of Practice & Theory*.

Please note that if you intend to submit a paper for a research forum, please send a note to the senior editor ([ajpt@bc.edu](mailto:ajpt@bc.edu)) when it is convenient so we can plan accordingly for reviewers. Additionally, all submissions should be made online at <http://ajpt.allentrack.net> and **must** include a cover letter indicating it is a forum submission.

### **Call for Papers: *Research Forum* on Auditing in a Changing Environment**

The purpose of this *Forum* is to encourage research that examines auditing in the context of social, organizational and professional change. Change is one of the most prominent features of contemporary societies. Yet change inevitably intertwines with processes that aim to reproduce

current institutions and ways of thinking. Auditing is necessarily affected by these conflicting social forces (i.e. change versus stability) and it is important to make these forces an explicit focus of auditing research if we want to develop grounded understandings of auditing in action. All research methodologies and theoretical approaches including sociological, anthropological, organizational, institutional, etc., are welcome. Potential examples of the type of research questions we would like to consider include:

- The development, diffusion, translation and consequences of auditing innovations in financial and/or non-financial domains.
- The nature of standard setting and audit practice in a globalizing environment.
- The impact of financialization on audit work practices.
- Auditors' influence on policy-making.
- Genealogy of key audit concepts (auditability, audit risk, materiality, etc.) in a changing environment.
- The influence of regulatory change on audit practice.
- The impact of audit failures on audit practice and regulation.
- The nature of audit practices in nascent audit spaces, such as the audit of government performance measurement reporting.
  
- The role of audit firm risk management in audit practice and decision-making.
- Shifting audit practices in small to medium-sized firms.
- Changing audit junior- audit senior- audit manager relationships and their implications for audit practice.
  
- Partner-CFO negotiations in the context of a changing institutional environment.

Submissions to this *Research Forum* will be handled by Mary Canning (University College Dublin), Yves Gendron (Université Laval) and Brendan O'Dwyer (University of Amsterdam). Initial submissions should be received by **September 1, 2015** and will be subject to the normal review process of *Auditing: A Journal of Practice & Theory*.

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### **Call for papers: *Research Forum on A Retrospective Evaluation of SOX and the Auditing Profession***

In reaction to several perceived audit failures in 2001, the US Congress created a new regulatory structure for the auditing profession with the passage of the Sarbanes-Oxley Act (SOX) of 2002. The subsequent impact on the profession has been profound. Effects—both planned and unintended—have resulted in major changes in the auditing profession, the quality of audits and the way in which auditors are regulated. Since 2002, there has been much research into the effects of SOX. Now, more than ten years after the passage of SOX, there has been enough time to evaluate some of the benefits and potential costs of SOX on a broad basis. The aim of this *Forum* is to examine the changes in the landscape of auditing and assurance, management performance, and governance, both in the US and on a global basis. As a result, we are soliciting manuscripts using a range of methodologies to examine issues related to the systematic and pervasive aftermath—good and bad—of SOX on the auditing profession and audit practices.

Some possible topics include:

- The economic impact of SOX on assurance markets
- Assessment of the costs and benefits of audit regulation following SOX
- Assessment of the impact of SOX on auditor independence
- The unintended consequences of SOX
- The impact of SOX on audit methodologies and the practice environment
- The impact of SOX on global audit firms and international regulation
- The auditing and assurance profession of the future
- The impact of SOX on management performance and governance

Submissions to this *Research Forum* will be handled by W. Robert Knechel (University of Florida) and Marleen Willekens (KU Leuven). Initial submissions should be received by **September 1, 2015** and will be subject to the normal review process of *Auditing: A Journal of Practice & Theory*.

Please note that if you intend to submit a paper for a research forum, please send a note to the senior editor ([ajpt@bc.edu](mailto:ajpt@bc.edu)) when it is convenient so we can plan accordingly for reviewers. Additionally, all submissions should be made online at <http://ajpt.allentrack.net> and **must** include a cover letter indicating it is a forum submission.

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