

## Call for Papers

### *Auditing: A Journal of Practice & Theory (AJPT)*

#### Research Forum on COVID-19 Implications for Audits and the Audit Profession



The ongoing COVID-19 pandemic is having an unprecedented social and economic impact on society. In the midst of this event, there is a growing sense that research is needed to assess the ramifications of the pandemic in different areas. As such, *AJPT* is calling for papers for a research Forum on COVID-19. The purpose of this Forum is to assemble articles that can *directly inform* our understanding of how the pandemic might affect audits and the profession. Recognizing that these issues are characterized by significant uncertainty and that any data and research pertaining to them can provide only early evidence, we invite short yet meaningful articles relating to the pandemic. All manuscripts are expected to meet the normal standards for publication in *AJPT*. All research methodologies are welcome. Regardless of methodology, we expect authors to consider the implications of their analyses beyond COVID-19. Some possible topics include (but are not restricted to) implications of the pandemic for audit risk assessment, auditing significant judgments and estimates, auditor reporting, internal auditing, remote auditing, work environment and work-life balance of audit professionals.

The intent behind the Call is to present a Forum comprising multiple papers in one issue of the journal. However, due to the timely nature of the topic, we will also consider including one or more accepted articles in earlier issues of the journal, rather than wait for the cohort of papers to become available. Such articles will be identified as belonging to the body of research relating to this Call.

Submissions to this Forum will be screened and assigned to editors by Jayanthi Krishnan (Temple University) and Chris Agoglia (University of Massachusetts Amherst). Manuscripts will be considered as they are received, and will be subject to the normal review process of *AJPT*, but generally using only one reviewer. They will be put on a fast-track with a final decision (accept, conditional accept, or reject) made (ideally) after, at most, two rounds of reviews. We plan to provide a quick turnaround on the initial submission and would expect authors to also resubmit in a timely manner (within three to six months) if invited to submit a revision. We expect manuscripts to satisfy the following guidelines: about 17-20 (12-point Times New Roman and double-spaced) pages of text, and a maximum of 10 pages for references, tables, and appendix.

Please send a note to the Senior Editor Jayanthi Krishnan ([ajptsenioreditor@temple.edu](mailto:ajptsenioreditor@temple.edu)) if you intend to submit a paper for a research forum, so we can plan accordingly. Additionally, all submissions should be made online at <https://www.editorialmanager.com/ajpt/default.aspx> and *must* include a cover letter indicating that it is a COVID-19 Forum submission.

This Call will remain open through June 30, 2022. We believe this deadline will provide sufficient time for the development of high-quality manuscripts of interest to *AJPT* while maintaining the timeliness essential for this early research to guide future studies.