

Call for Papers

Special Forum of *Current Issues in Auditing*: Environmental, Social, and Governance Disclosures and Assurance



The mission of *CIIA* is to advance the dialogue between academics and practitioners on current issues facing the auditing practice community. “Auditing practice” broadly includes practice-related issues in external auditing, internal auditing, government auditing, IT auditing, assurance services, and related fields.

To further this mission and increase the relevance of academic research to practice, we are seeking submissions of short, well-written papers from academics, practitioners, and regulators that broadly address issues associated with Environmental, Social, and Governance (ESG) disclosures and assurance. To help address the relevancy, reliability, and generalizability of studies, we highly recommend engaging both informally (e.g., conversations and courtesy reads) and formally (e.g., as participants and co-authors) with practitioners.

Possible areas of investigation include, but are not limited to:

- Experimental investigations of the impact of ESG disclosures and assurance on investors’, creditors’, and jurors’ decisions
- Archival investigations of the types of and extent of assurance on ESG disclosures in other countries
- Survey investigations of auditors, managers, and investors about the expectations of future ESG disclosures and the extent of assurance
- Structured interviews about the challenges of ESG disclosure-assurance (e.g., auditor skills, liability, appropriate frameworks and standards, or audit fees)

Paper submission

Accepted submissions are tentatively scheduled for publication in the Spring 2023 issue. Papers to be considered for this special forum should follow the *CIIA* editorial policy and be submitted using the AAA’s manuscript management system (<https://aaahq.org/Research/Journals/Section-Journal-Home-Pages/Current-Issues-in-Auditing>) and by selecting the corresponding special forum article type. Please also provide a cover letter indicating your submission is for the special issue. Submission fees can be paid at <https://aaahq.org/Research/Journals/Information-for-Authors/Online-Payment/productcd/CURAUDSUB>.

Deadlines

May 31, 2022: Deadline to submit. Early submission encouraged.

If you have any questions, please contact the *CIIA* editorial office at:

CurrentIssuesInAuditing@aaahq.org.