

Call for Papers for a Special Forum of *Current Issues in Auditing*: Collaborations with Internal Auditors



**American
Accounting
Association**
Auditing

**Current Issues
in Auditing**



**Internal Audit
FOUNDATION**

The mission of *Current Issues in Auditing (CIIA)* is to advance the dialogue between academics and practitioners on current issues facing the auditing practice community. The “auditing practice community” broadly includes external auditing, internal auditing, government auditing, IT auditing, assurance services, and related fields. The Internal Audit Foundation (IAF) and the American Accounting Association (AAA) are committed to advancing research in internal auditing. As a demonstration of this commitment, the IAF and AAA are collaborating on a special research forum, *Collaborations with Internal Auditors*, which is expected to be included in the Spring 2025 Issue of *CIIA*.

Requirements

To this end, we are seeking submissions of short, original research papers that: (1) investigate topics important to internal auditing practitioners, or (2) are co-authored efforts between academics and internal auditing practitioners, or (3) describe the results of investigations based on data collected from internal auditing practitioners.

Possible questions for investigation include, but are not limited to:

- What role do internal auditors play in ESG and Cybersecurity? Is there evidence that connects internal auditors and ESG and Cybersecurity outcomes?
- What is the impact of technological changes on the quality of internal auditing?
- How have new technologies and remote work impacted internal auditors’ critical thinking, professional skepticism, or other soft skills?
- How has the role of the internal auditor evolved in the past decade? Has the amount of time spent on operational projects increased or decreased? To what extent does ERM drive the internal audit plan?
- What reliance do external auditors place on the internal audit function? Is reliance increasing or decreasing? How have changes in reliance impacted audit quality?
- How has the increase in outsourced processes (e.g., billing, human resources, IT applications) impacted the work of internal auditors (e.g., use of SOC reports)?

- What is the association between internal audit(or) characteristics (e.g., qualifications, department size, independence, remote working, turnover, age, gender) and outcomes (e.g., restatements, cyber security incidents, ESG assurance)?

Paper submissions 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>). Submission fees can be paid at <https://my.aaahq.org/Shop/Product-Catalog>.

The deadline for submissions is December 31, 2023.

When academics and practitioners collaborate, the validity, practice relevance, and influence of research have the potential to improve. If you are an academic interested in collaborating on a research project with an internal auditing professional, or are an internal auditing professional who would be willing to share your ideas, read manuscript drafts, help identify potential study participants, or co-author with academics, please send an email to *CIIA*'s Special Section Editor, Denise Dickins, at dickinsd@ecu.edu.

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