

Call for Papers

Auditing: A Journal of Practice & Theory (AJPT)

Research Forum on the Role of Assurance in Non-Financial Reporting



Investors and other stakeholders increasingly rely on non-financial information such as non-GAAP reporting, key performance indicators, Corporate Social Responsibility (CSR), Environmental, Social, and Corporate Governance (ESG) measures, and cybersecurity risks to make decisions. While assurance services have largely focused on providing attestation related to historical financial reports, there is a need for better risk-management and reporting around non-financial information.

As such, *AJPT* is calling for papers that can inform our understanding of the role of assurance over information that goes beyond traditional financial reporting. All research methodologies are welcome. All manuscripts will go through *AJPT*'s standard review process and are expected to meet the normal standards for publication in the journal. Some possible topics include (but are not restricted to):

- Assessing reporting related to climate and other ESG/sustainability issues, non-GAAP disclosure, cybersecurity risk
- Factors that impact the likelihood of obtaining assurance on non-financial information
- Assessing materiality in non-financial reporting assurance engagements
- Impact on the financial statement audit of providing assurance on non-financial information
- Audit committee involvement in non-financial reporting assurance
- Role of internal controls and/or information systems in determining the quality of non-financial reporting
- Role of the auditor in mitigating misreporting of non-financial information
- Role of regulators and standard setters—the SEC, European Commission, AICPA, PCAOB, and other US and international professional bodies—in non-financial reporting assurance

Because of the timeliness of the topic, we do not intend to assemble a cohort of papers for publication at some future date. Instead, we plan to publish papers as they are accepted (while coordinating the timing of acceptances and space availability in individual journal issues) under the “umbrella” of the Call.

Submissions will be screened and assigned to handling editors by Tamara Lambert (Lehigh University), Jaime Schmidt (University of Texas at Austin), and Mike Wilkins (University of Kansas). We will work toward an expedited review process to the extent possible, conditional on the quality of the submission, and we expect authors to resubmit in a timely manner (within three to six months) if invited to submit a revision.

Submissions should be made online at <https://www.editorialmanager.com/ajpt/default2.aspx>. Please include a cover letter indicating that it is a submission for this Call.

This Call will remain open through May 31, 2024.