

## Call for Papers

### *Current Issues in Auditing:* Regulator Impact on Audit Quality



After a series of historic financial statement frauds occurred in the late 1990s and early 2000s in the U.S. and across the world, audit regulatory groups were formed to oversee audits of public companies. The Public Company Accounting Oversight Board (PCAOB) was formed in 2002, and others have followed, such as the Committee of European Auditing Oversight Bodies (CEAOB), formed in 2016, and the Professional Bodies Supervision (PBS) team of the Financial Reporting Council (FRC), restructured in 2023. The PCAOB has indicated in reports and statements that audit quality has continued to diminish in recent years, including prior to the pandemic, and expects continued poor results in future audit inspections.

Considering that the PCAOB and other regulators have spent more than 21 years working with auditors to conform to regulatory expectations, we are seeking to advance the knowledge of how regulators affect audit quality. We encourage submissions of well-written papers of 2,500 words or fewer from both practitioners and academics that explore this area. Practice summaries of previously published articles that focus on this topic are also encouraged. Questions that might be investigated include, but are not limited to:

- Why audit quality has appeared to decrease despite the increased regulation? Have the regulatory criteria changed? Have audits become more complex, making it more difficult to meet regulatory requirements?
- Do politics impact regulatory focus, leading to increases or decreases in findings?
- Are there external factors impacting auditors' ability to meet regulatory requirements?
- Are there possible interventions that could improve audit quality results?
- How will the intersection of regulation, advanced technology including artificial intelligence, and the evolution of audit standards impact audit quality?

#### **Paper submissions**

Please review the CIIA editorial policy and submit your manuscript through the CIIA homepage (<https://aaahq.org/Research/Journals/Current-Issues-in-Auditing>) by **December 31, 2024**. Indicate in your cover letter that your submission is for this Call. Papers will be published in the journal as they are accepted. If you have questions, please contact Co-editor Nicole S. Wright at [wrightns@jmu.edu](mailto:wrightns@jmu.edu).