

Call for Papers

Auditing: A Journal of Practice & Theory (AJPT)

Unexpected or Non-Significant Results in Experimental Research



There is a growing concern among academics that publication bias negatively affects our understanding of the phenomena that we study. In the Auditing section, there is also a growing concern that scarce experimental participant resources may, in some cases, be consumed inefficiently—e.g., by continuing to test theories or research questions that have failed to be supported by data because other researchers are unaware of the respective designs and outcomes. In 2024, AJPT initiated a Call for experimental papers with unexpected results or results that are not statistically significant, resulting in 20 submissions. We are extending this Call.

As before, the Call has two major objectives. First, the Call seeks to counteract distorted inferences that might occur as a result of publication bias. Toward this end, submissions could demonstrate that a potentially important result in the experimental literature is not reliably replicated or—in cases where no prior empirical evidence exists—document and explore conditions under which tests that are well-supported by theory deliver results that are unexpected or not statistically significant. Publishing these results will inform the research community about the conditions under which these theories have been tested so that future research can take these designs and findings into account.

Second, the Call aims to help auditing researchers develop a toolbox for designing, analyzing, and reporting experiments in which unexpected or non-significant results nonetheless have inferential value. For example, submissions could highlight methods for ensuring that a test is adequately powered, constructs are valid, and the design has sufficient internal validity so that a failure to reject the null hypothesis provides reliable information, as well as develop guidelines for inference when results are not statistically significant.

Given the Call's focus on unexpected or non-significant results, it is critical that submissions address relevant topics and demonstrate a meaningful contribution to the literature. Editors will pay particular attention to issues such as the theoretical basis for the hypotheses, power and construct validity, and internal validity of the design. At this time, we do not intend to assemble a cohort of papers for publication at some future date. Instead, we plan to publish papers in a Special Section of the journal as they are accepted (while coordinating the timing of acceptances and space availability in individual journal issues).

Submissions will be screened and assigned to handling editors by Lori Bhaskar (Indiana University) and Tamara Lambert (The University of Manchester). Handling editors will then assign submissions to two reviewers, consistent with *AJPT*'s standard review process. The deadline for submissions is **August 31, 2027**.

Submissions should be made online at <https://www.editorialmanager.com/ajpt/Default.aspx>. Please include a cover letter indicating that the submission is for this Call and/or mention the Call in your

author comments.