

Current Issues in Auditing

Editorial Policy

Current Issues in Auditing is published by the Auditing Section of the American Accounting Association. To promote timely, widespread dissemination of ideas to the academic and practice communities, the journal is published online and is free to all interested parties.

Current Issues in Auditing is devoted to advancing the dialogue between academics and practitioners on current issues facing the auditing practice community (e.g., new opportunities and challenges, emerging areas, global developments, effects of new regulations or pronouncements, and effects of technological or market developments on audit processes). We define “auditing practice” broadly to include practice-related issues in external auditing, internal auditing, government auditing, IT auditing, assurance services, and related fields.

The journal seeks short, well-written papers from academics, practitioners, and regulators addressing timely issues facing the auditing practice community. Papers should be a maximum of 2,500 words of text and should not include complex statistics or models. Authors should strive to produce papers that are broadly understandable by the practice community and contain a substantive, relevant message for those interested in auditing practice. Submissions may include short, practice-oriented cases for classroom use. Practitioners are strongly encouraged to submit papers, as are author teams that include both academics and practitioners.

Submitted papers will be double-blind reviewed by two qualified reviewers under the direction of a co-editor. The journal’s editorial board includes members from the academic, practice, and regulatory communities. The primary criteria for acceptance of a submitted paper by *Current Issues in Auditing* are (1) addressing an auditing practice issue that would be of interest to practitioners and academics, (2) a new and substantive message, and (3) effective, concise writing.

In addition to unsolicited papers that will be double-blind reviewed, the co-editors also may invite commissioned papers from thought leaders in the academic, practice, and regulatory communities. The co-editors or editorial board members will editorially review commissioned papers.

SUBMISSION OF MANUSCRIPTS

The following guidelines should be followed for submitting manuscripts:

1. Manuscripts are submitted using the Manuscript Submission and Peer Review System, at <https://www.editorialmanager.com/ciia>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, the title page is submitted as a separate file from the manuscript text.
2. Manuscripts under consideration by another journal or other publisher should not be submitted. The submitting author will be asked to verify this during the web-based submission process.
3. For manuscripts that report on field surveys or experiments: Please ensure that reporting descriptive statistics, models, and tests of hypotheses is complete. For experimental papers, this would generally include: (1) reporting standard deviation and cell sizes in any tables of means; (2) including degrees of freedom along with any reported test statistics that have degrees of freedom, whether in the tables, footnotes, or text; and (3) ensuring ANOVA, MANOVA, ANCOVA, etc. tables are complete, including all estimated terms, including the error term, along with the associated degrees of freedom. Note that if test statistics and associated degrees of freedom are reported in the tables, then authors need not repeat this material in the text. For example, authors could provide only the p-values for effects (tests) of interest in the text, if desired. If the additional

documentation (e.g., questionnaire, case, interview schedule) is sent as a separate file, then all information that might identify the author(s) must be deleted from the instrument.

4. Manuscripts reporting experiments utilizing human subjects must verify approval by the institution where the experiment took place. Notation of approval should be made within the manuscript. In addition, the submitting author will be asked to verify approval during the web-based submission process. Click [here](#) for more information on the American Accounting Association's policy on Human Subjects Research.
5. Authors are responsible for recognizing and disclosing any conflict of interest that could be perceived to bias their work. Conflict of interest disclosures include, but are not limited to, grants or research funding, employment, affiliations, honoraria, stock options/ownership, royalties, consultancies, inventions, and patents. Authors will be asked to provide any potential conflicts of interest during manuscript submission.
6. The nonrefundable submission fee is \$100 (for Main Articles and Commentaries) and \$50 (for Practitioner Summaries of Published Research) payable by credit card (VISA, MasterCard, or American Express only). The payment form for all article types is available online at: <https://my.aaahq.org/Shop/Product-Catalog>. If you are unable to pay by credit card or have any questions, please contact the AAA Member Services Team at (941) 921-7747 or info@aaahq.org.
7. Revisions should be submitted within 12 months from the request, otherwise they will be considered new submissions.

REVIEW PROCESS

The review process consists of the following:

1. The editor reviews the submitted manuscript for proper format and consistency with the mission of the journal. The author(s) is notified if the manuscript is deemed inappropriate for further consideration.
2. Manuscripts that pass the initial review are sent to a minimum of two reviewers for formal, double-blind review.
3. The editor evaluates comments and recommendations of the reviewers and informs the author(s) of the decision regarding the publication of the manuscript (accept, reject, or revise/resubmit). The editor's decision and comments, without identifying information, are forwarded to the reviewers.
4. Requested revisions are returned to the same reviewers. In addition to the revised manuscript, the author(s) should submit responses to the reviewer comments that restate the comments and identify how and where the comment is addressed in the revision.
5. The process will continue as described above until a final publication decision is made.
6. Consistent with our Publications Ethics policy on plagiarism (for the full version, please see: <http://aaahq.org/Portals/0/documents/about/Policies&ProceduresManual/PlagiarismPolicy.pdf>), all articles are automatically processed through CrossCheck prior to publication to identify text taken from published and unpublished works, print or digital, that is not properly cited or quoted.

The process described above is a general one. The editor may, in some circumstances, vary this process at his or her discretion. Through its constructive and responsive editorial procedures, the journal aims to render research efforts relevant and rewarding for all concerned.

CONFLICT OF INTEREST

To promote the objective handling of papers under review, *CIIA* prohibits Editors, and takes steps to prevent reviewers, from handling papers by authors with whom they have a conflict of interest. Because a variety of circumstances can result in a loss of objectivity with respect to a particular paper, judgment is necessary to identify conflicts of interest. However, a conflict of interest is presumed to exist when an Editor or reviewer: (1) is an author of the paper; (2) has a personal relationship with an author that prevents the Editor or reviewer from being objective; (3) chaired an author's dissertation committee or an author chaired the dissertation committee of the Editor or reviewer; (4) works at the same institution as an author, or worked at the same institution within the last five years; or (5) has co-authored a paper with an author. An Editor also is presumed to have a conflict of interest with a paper when that Editor had editorial decision rights on a previous version of the paper at another journal.

When an Editor has a conflict of interest with a paper, the Editor will assign a non-conflicted ad hoc Editor to handle the paper. The conflicted Editor will have no access to *CIIA* information about the paper. Because of the double-blind review process, it is primarily the responsibility of the Editor to identify conflicts of interest. Should a reviewer suspect a conflict of interest, it is the reviewer's responsibility to alert the Editor to the potential conflict. If a conflict arises during the review process, the Editor will oversee a change in Editor or reviewers, as appropriate.