

## Access to Audit Personnel Application and Review Process

The Access to Audit Personnel program is competitive. A proposed project must be fairly far along in development — in its theoretical grounding, its potential contribution to the literature, and its perceived importance to practice. **Proposals must include a copy of the data collection protocol.** Those seeking assistance with access to audit personnel through this program must complete an online application form. Submissions are free of charge.

### A Quality Proposal

In order for a proposal to be considered, **it must be no longer than five pages and have a fully formed research question and a fully formed data collection protocol.** The proposal should include the following:

- a description of the research question and its relevance to auditing practice
- an explanation of how the research fits into the existing literature
- a description of specific predictions, including their underlying theory-based explanations and how the research relates to theory.
- Specifics on the study participants requested, including the number and experience level necessary, as well as any other criteria sought for the study.

The CAQ developed resources that should prove helpful in crafting a successful proposal:

- *How to Develop a Successful Research Proposal* video suggests using the “Kinney Three Paragraphs” and the “Predictive Validity (Libby) Boxes” to develop your proposal.
- *Profession in Focus: Interview with Chris Agoglia* provides additional information on the Access to Audit Personnel program from the perspective of a reviewer.

### The Review Process

The Access to Audit Personnel Review Committee is comprised of five senior academic scholars selected by the Auditing Section of the AAA, and senior partners from the CAQ Governing Board firms.

The proposal evaluation process consists of two rounds of review prior to the final selection meeting.

- During the first round, each proposal is assigned to two academic scholars who rate the proposal (and the data collection protocol) based on its scientific quality (including quality of the contribution and validity of the proposed study).
- After a robust discussion of all of the proposals received, the academics select a subset that will advance to a second round.

- Each proposal advanced to the second round is assigned to three practitioners for review. The partners determine their ratings based on the proposal's relevance to issues that are encountered in practice.
- In the final selection process, academic and practitioner ratings are combined. The review committee meets in person to discuss the merits of each proposal and make final determinations of awards. Awardees will be notified by late April.

## **The Data Collection Process**

Each of the eight CAQ Governing Board firms reviews the data collection protocols for projects selected by the Access to Audit Personnel Review Committee. This review focuses on the validity of the audit-related materials in the protocol; the firms may provide suggested edits where necessary. Researchers are required to obtain IRB approval prior to the onset of data collection.

Data collection could begin in early June, with the goal of having all of the projects completed by October.

## **Program Highlights**

Since 2013, the Access to Audit Personnel program has provided academic scholars with access to over 3,300 audit professionals, from audit seniors up to audit partners. Projects have requested as few as 80 and as many as 210 participants. The time commitment for completion of protocols has ranged from 25 minutes up to 45 minutes.

In 2017, the CAQ expanded the total number of awards it would make and now accepts proposals from tenured faculty. The Review Committee will continue to allot up to five awards to PhD and tenure-track faculty.

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