

# *Auditing: A Journal of Practice & Theory*

## Editorial Policy

The purpose of *Auditing: A Journal of Practice & Theory* is to contribute to improving the practice and theory of auditing. The term “auditing” is to be interpreted broadly and encompasses internal and external auditing as well as other attestation activities (phenomena).

Papers reporting results of original research that embody improvements in auditing theory or auditing methodology are the central focus of this journal. Discussion and analysis of current issues that bear on prospects for developments in auditing practice and in auditing research will also constitute an important part of the journal’s contents. This will include surveys that are designed to summarize and evaluate developments in related fields that have an important bearing on auditing.

An essential objective of *AJPT* is to promote communication between research and practice, which will influence present and future developments in auditing education as well as auditing research and practice. Papers that focus on questions related to audit education should be submitted to *Issues in Accounting Education*, the designated AAA outlet for work related to audit education.

### 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/ajpt>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, the title page is to be 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 that report experiments utilizing human subjects must verify approval by the institution at which 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. For the full version, please see: [Policy on Publication Ethics: 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. Authors are also responsible for disclosing any potential conflict of interest that might prevent an unbiased review. Potential conflicts for editor or reviewer assignments are described in the policy section below; however, this may not be an exhaustive list. Authors are requested to complete and submit an Author Conflict of Interest form upon submission.

7. The nonrefundable submission fee of \$150.00 for members of the American Accounting Association or \$200.00 for nonmembers is payable by credit card (VISA, MasterCard, or American Express only). The payment form 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](mailto:info@aaahq.org).
8. Revisions should be submitted within 12 months from the date of request, otherwise they will be considered new submissions.
9. All decisions are final and not subject to appeal.

## REVIEW PROCESS

The review process consists of the following:

1. The senior 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 an editor and a minimum of two reviewers for formal 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 (reject, accept, or revise/resubmit). The editor's decision and comments, without identifying information, are forwarded to the reviewers. The senior editor reviews and approves all editor decisions.
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 CrossCheck prior to publication to identify text taken from published and unpublished works, print or digital, that is not properly cited or quoted. For the full version, please see: [Policy on Publication Ethics: Plagiarism](#).

The review, as outlined above, is an overview of the actual process. The senior editor may, in some circumstances, vary this process at his or her discretion. Through its constructive and responsive editorial procedures, the journal aims to utilize research efforts relevant and rewarding for all concerned.

## CONFLICT OF INTEREST

To promote the objective handling of papers under review, *AJPT* takes steps to prevent editors and 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.

*AJPT* Editors have editorial decision rights for papers they handle. When an Editor has a conflict of interest with a paper, the Senior Editor will assign a non-conflicted Editor to handle the paper unless the Senior Editor is an author of the paper, in which case a non-conflicted Editor will assign a non-conflicted Editor to handle the paper. If necessary, an ad hoc Editor will be assigned to handle the paper. The conflicted Editor will have no access to *AJPT* information about the paper. Because of the double-blind review process, it is primarily the responsibility of the Senior Editor and other Editors to identify conflicts of interest. Should a reviewer suspect a conflict of interest, it is the reviewer's responsibility to alert the Senior

Editor or another Editor to the potential conflict. If a conflict arises during the review process, the Senior Editor will oversee a change in Editor or reviewers, as appropriate.

### ADDITIONAL INFORMATION

Manuscripts should be as concise as the subject and research method permit, generally not to exceed 7,000 words. However, due to the nature of qualitative research that necessitates longer papers, papers in that area should generally not exceed 12,000 words.

A summary, not exceeding 150 words, should be on a separate page immediately preceding the text. The summary should be nonmathematical, easily readable, and should emphasize the significant findings and implications for practice and theory. The intent is to enable both practitioners and academics to determine the relevance of the article to their own interests. Thus, the language should be less formal than that used in the article itself, and discussion of method should be brief, unless that is the main focus of the article. The page should include the title of the article, but should exclude author's name or other identification designations.

Additionally, mathematical notation should be employed only where its rigor and precision are necessary, and in such circumstances authors should explain the principal operations performed in narrative format. Equations should be numbered in parentheses flush with the right-hand margin. Notation should be avoided in footnotes. Use standard mathematical notation and symbols. Do not use wingdings, geometric shapes, or images.