

# ***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 *Auditing: A Journal of Practice & Theory* 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. New and Revised manuscripts are submitted using the Manuscript Submission and Peer Review System, at <http://ajpt.allentrack.net>. The site provides 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. Author(s) submitting manuscripts that report field surveys or experiments should submit a copy of the instrument, questionnaire, case, interview plan, or the like in a separate file. Information in the instrument that might identify the authors should be deleted or masked.
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.
5. The nonrefundable submission fee is \$150.00 for members of the Auditing Section or \$200.00 for nonmembers of the Auditing Section payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: <http://aaahq.org/AAA-Journals/AJPT/Payment>. 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).
6. Revisions should be submitted within 12 months from the date of request, otherwise they will be considered new submissions.

### **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.

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.

The review, as outlined above, is an overview of the actual process. 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 utilize research efforts relevant and rewarding for all concerned.

### **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. Notation should be avoided in footnotes. Unusual symbols, particularly unused in the extant literature, should be identified in the margin when they appear. Equations should be numbered in parentheses flush with the right-hand margin.