

## **Auditing: A Journal of Practice & Theory**

A Publication of the Auditing Section of the American Accounting Association

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V.41 N.4 2022

A Journal of Practice & Theory

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*Auditing: A Journal of Practice & Theory* is indexed in the Social Science Citation Index (Web of Science) and Scopus.

***Auditing: A Journal of Practice & Theory*** (ISSN 0278-0380 print and ISSN 1558-7991 online) is published 4 times a year in February, May, August, and November by the American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202. General subscriptions are available at the annual rates of \$160 for a print copy. **POSTMASTER:** Send address changes to ***Auditing: A Journal of Practice & Theory***, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.

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# Auditing

November 2022

A Journal of Practice & Theory

Volume 41

Number 4

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