

## EDITORIAL

# ***Current Issues in Auditing: Collaborations with Practitioners***

This issue of *Current Issues in Auditing* includes a Special Forum of collaborations between academics and practitioners. Four articles are featured. The first article, “Robotic Process Automation for the Extraction of Audit Information: A Use Case,” includes co-authors from PricewaterhouseCoopers and describes how an open-source algorithm using Python can be an effective and efficient tool for extraction of audit evidence (Bellinga, Bosman, Höcük, Janssen, and Khzam 2022). The second article, “Greater Than the Sum of Its Parts: Collaborating for Diversity,” includes co-authors from EY and RSM, and offers a case study on how academics can translate the results of research into industry action (Dey, Lim, Ross, Walker, and Bouyer 2022). The third article, “The Structure of State Auditor Functions in the Fight Against Corruption,” includes a co-author from LWG CPA & Advisors (Flasher, Shirley, and Higgins 2022). It investigates differences in the effectiveness of fraud deterrence and detection efforts and finds support for combining responsibilities for financial statement audits and fraud investigations with state auditors. The fourth article, “Woman-to-Woman Workplace Bullying in the Audit Field,” presents evidence of social aggression based on semi-structured interviews of women auditing practitioners (Tribou and Kidd 2022). The article includes recommendations for practice and the academy to address communication and interpersonal issues beyond intragender bullying.

These original research articles are examples that are consistent with *CIIA*’s objective of “advancing the dialogue between academics and practitioners on current issues facing the auditing practice community.” We believe that collaborating both informally (e.g., conversations and courtesy reads) and formally (e.g., as participants and co-authors) with practitioners helps improve the validity, reliability, and generalizability of auditing research. Collaborations also increase the likelihood that academic research will have impact.

Beyond collaboration, to have impact investigations must be of issues important to practitioners. To increase the likelihood that *CIIA* is publishing practice-relevant studies and summaries, the title and abstract of all submissions are read by at least one audit partner prior to advancing the submission to the formal review process. Authors uncertain about whether their studies are appropriate for *CIIA* are encouraged to send the Academic Co-editor a short summary of their planned research project, or the abstract of a previously published article, for pre-submission feedback. Feedback from a partner-practitioner will be provided within 14 days.

The most recent issues of *CIIA* include only articles that have passed the practitioner screening process, and most reviewer teams included a practitioner-member of *CIIA*’s Editorial Board. We are particularly grateful to the practitioners and firms that have committed their time and expertise: BDO; Crowe; Deloitte; EY; Focal Point; Grant Thornton; Jeanette M. Franzel, CPA; KPMG; Protiviti; and PwC.

Topics covered by articles in this issue include:

- Critical thinking in complex audit evaluations ([Bhattacharjee, Moreno, and Wright \[2022\]](#). “How Do Client-Provided Benchmarking Data Impact Auditors’ Evaluations of Level 3 Fair Value Discount Rate Assumptions?”),
- Human resource and diversity issues ([Khavis, Krishnan, and Tipton \[2022\]](#). “Implications of Employee Satisfaction and Work-Life Balance in Accounting Firms”; [Tribou and Kidd \[2022\]](#). “Woman-to-Woman Workplace Bullying in the Audit Field”; [Dey et al. \[2022\]](#). “Greater Than the Sum of Its Parts: Collaborating for Diversity”),
- Audit automation ([Bellinga et al. \[2022\]](#). “Robotic Process Automation for the Extraction of Audit Information: A Use Case”), and
- Fraud detection ([Flasher et al. \[2022\]](#). “The Structure of State Auditor Functions in the Fight Against Corruption”).

On October 1, 2021, we issued a Call for Papers on Environmental, Social, and Governance (ESG) disclosures and assurance, a topic that practitioners tell us is likely to have implications for the auditing practice for the foreseeable future. We hope to publish several rigorous, unbiased investigations as a Special Forum in the Spring 2023 issue of *CIIA*. Ideas for possible studies include, but are not limited to:

- Experimental investigations of the impact of ESG disclosures and assurance on investors’, creditors’, and jurors’ decisions,
- Archival investigations of the types of and extent of assurance on ESG disclosures in other countries,
- Survey investigations of auditors, managers, and investors about the expectations of future ESG disclosures and the extent of assurance, or
- Structured interviews about the challenges of ESG disclosure-assurance (e.g., auditor skills, liability, appropriate frameworks and standards, or audit fees).

We are grateful to the academic- and practitioner-authors who have given us the privilege of considering their work. We are also grateful to members of the Editorial Board and *ad hoc* reviewers who have performed diligent and timely reviews to help authors and aid the editorial decision-making process. We are indebted to the practitioners who support the accounting academy by participating in our studies and reading the results of our efforts.

—Denise Dickins  
Academic Co-Editor  
—Keith UrteI  
Practice Co-Editor

## REFERENCES

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