Author Information

Editorial Philosophy

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 pointed toward summarizing and evaluating developments in related fields that have an important bearing on auditing. Practices and developments in auditing in different countries, either in corporate or governmental contexts, are appropriate topics, and so are uses of auditing in new ways and for different purposes.

An essential objective 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. However, papers focusing 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

Authors should note guidelines for submitting manuscripts.

1. Manuscripts currently under consideration by another journal or other publisher should not be submitted. The author must state that the work is not submitted or published elsewhere.

2. To expedite the process, an electronic submission and review process is employed. To preserve anonymity, put the cover page and the remainder of the document in separate Microsoft Word files. In the case of manuscripts reporting on field surveys or experiments, the instrument (questionnaire, case, interview, plan, or the like) should also be submitted in a separate file, with the identity of the author(s) deleted.

Manuscripts must be submitted through the Manuscript Submission and Peer Review System for *AJPT*, located at [http://ajpt.allentrack.net](http://ajpt.allentrack.net). The site contains detailed instructions regarding the preparation of files for submission.

3. The nonrefundable submission fee in U.S. funds is $75.00 for members of the Auditing Section and $125.00 for nonmembers of the Auditing Section payable by credit card (VISA or MasterCard only). The payment form is available online at: https://aaahq.org/AAAforms/journals/AJPTsubmit.cfm. 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.

Manuscript Preparation and Style


The American Accounting Association encourages use of gender-neutral language in its publications.

Format

1. All manuscripts should be typed on one side of 8 1/2 ×11” good quality paper and be double-spaced, except for indented quotations.

2. Manuscripts should be as concise as the subject and research method permit, generally not to exceed 7,000 words.

3. Margins should be at least one inch on top, bottom, and sides to facilitate editing and duplication.

4. To assure anonymous review, authors should not identify themselves directly or indirectly in their papers.
   Single authors should not use the editorial “we.”
5. A cover page should include the title of the paper, the author’s name, title, affiliation, and any acknowledgments.

6. All pages, including tables, appendices, and references, should be serially numbered.

7. Spell out numbers one to ten, except when used in tables and lists, and when used with mathematical, statistical, scientific, or technical units and quantities, such as distances, weights, and measures. For example: three days; 3 kilometers; 30 years. All other numbers are expressed numerically.

8. In nontechnical text use the word percent.

9. a. Use a hyphen (-) to join unit modifiers or to clarify usage. For example: a well-presented analysis; re-form. See Webster’s for correct usage.
   b. En dash (–) is used between words indicating a duration, such as hourly time or months or years. No space on either side.
   c. Em dash (—) is used to indicate an abrupt change in thought, or where a period is too strong and a comma too weak. No space on either side.

10. The following will be Roman in all cases: i.e., e.g., ibid., et al., op. cit.

11. Initials: A. B. Smith (space between); Countries: U.S., U.K. (no space between).

12. When using “Big 4,” “Big 5,” “Big 6,” or “Big 8,” use Arabic figures (don’t spell out).

13. Ellipsis should be used, not periods, example … not . . . .

14. Use “SAS No. #” not “SAS #.”

15. Use only one space after periods, colons, exclamation points, question marks, quotation marks—any punctuation that separates two sentences.

16. a. Use real quotation marks—never use inch marks: use “’and’” not "'and'".
   b. Use real apostrophes, not the footmarks: use ’ not '.

17. Punctuation used with quote marks:
   a. Commas and periods are always placed inside the quotation marks.
   b. Colons and semicolons go outside the quotation marks.
   c. Question marks and exclamation points go in or out, depending on whether they belong to the material inside the quote. If they belong to the quoted material, they go inside the quote marks, and vice versa.

18. Punctuation and parentheses: Sentence punctuation goes after the closing parentheses if what is inside the parentheses is part of the sentence (as is this phrase). This also applies to commas, semicolons, and colons. If what is inside the parentheses is an entire statement of its own, the ending punctuation should also be inside the parentheses.

19. Headings should be arranged so that major headings are centered, bold, and capitalized. Second-level headings should be flush left, bold, and both uppercase and lowercase. Third-level headings should be flush left, bold, italic, and both uppercase and lowercase. Fourth-level headings should be paragraph indent, bold, and lowercase. Headings and subheadings should not be numbered. For example:

   A CENTERED, BOLD, ALL CAPITALIZED, FIRST-LEVEL HEADING

   A Flush Left, Bold, Uppercase and Lowercase, Second-Level Heading
   A Flush Left, Bold, Italic, Uppercase and Lowercase, Third-Level Heading
   A paragraph indent, bold, lowercase, fourth-level heading. Text starts …

   Summary

   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.

   Keywords

   Include up to six keywords on the summary page.
Tables and Figures

The author should note the following general requirements.
1. Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text. Each should bear an Arabic number and a complete title indicating the exact contents of the table or figure.
2. A reference to each table or figure should be made in the text.
3. The author should indicate where each table or figure should be inserted in the text, e.g., (Insert Table X here).
4. Tables or figures should be reasonably interpreted without reference to the text.
5. Source lines and notes should be included as necessary.
6. When information is not available, use “NA” capitalized with no slash between.
7. Figures must be prepared in a form suitable for printing.

Mathematical Notation

Mathematical notation should be employed only where its rigor and precision are necessary, and in such circumstances authors should explain in the narrative format the principal operations performed. Notation should be avoided in footnotes. Unusual symbols, particularly if handwritten, should be identified in the margin when they appear. Displayed material should clearly indicate the alignment, superscripts, and subscripts. Equations should be numbered in parentheses flush with the right-hand margin.

Documentation

Citations: Works cited should use the “author-date system” keyed to a list of works in the reference list (see below). Authors should make an effort to include the relevant page numbers in the cited works.

1. In the text, works are cited as follows: author’s last name and year, without comma, in parentheses. For example: one author, (Berry 2003); two authors, (Fehr and Schmidt 2003); three to five authors, (Scholes, Wolfson, Erickson, Maydew, and Shevlin 2008); six or more authors, (Dikolli et al. 2013); more than one work cited, (Cole and Yakushiji 1984; Dechow, Sloan, and Sweeney 1995; Levitt 1998); with two works by the same author(s), (Nelson 2003, 2005).
2. For repeated citations of works that have three or more authors, use only the first author’s last name followed by “et al.” (et is not followed by a period): first citation, Dechow, Kothari, and Watts (1998); subsequent citations, Dechow et al. (1998).
3. Unless confusion would result, do not use “p.” or “pp.” before page numbers. For example, (Dechow and Dichev 2002, 41–42).
4. When the reference list contains two or more works by the same author (the only author or first of two or more authors) published in the same year, the suffix a, b, etc., is appended to the date in the within-text citations and in the “References” section. For example, (Johansson 2004a, 2004b, 2004c; Baiman and Rajan 2002a, 2002b; Dhaliwal, Erickson, and Li 2005a; Dhaliwal, Krull, Li, and Moser 2005b).
5. When the author’s name is mentioned in the text, it need not be repeated in the citation. For example: “Cohen et al. (2005) provide ...”
6. Citations to institutional works should use acronyms or short titles where practicable: for example, (AAA ASOBAT 1966); (AICPA Cohen Commission Report 1977). Where brief, the full title of an institutional work might be shown in a citation: for example, (ICAEW The Corporate Report 1975).
7. If the manuscript refers to statutes, legal treatises, or court cases, citations acceptable in law reviews should be used.

Reference List: Every manuscript must include a list of references containing only those works cited. Each entry should contain all data necessary for unambiguous identification. With the author-date system, use the following format recommended by the Chicago Manual:

1. Arrange citations in alphabetical order according to surname of the first author or the name of the institution responsible for the citation.
2. Use the author’s initials instead of proper names.
3. In listing more than one name in references (Hazard, D., and B. Harrelson) there should always be a comma before “and.”
Dates of publication should be placed immediately after authors’ names. Titles of journals should not be abbreviated.

Sample entries are as follows:


**Footnotes**: Footnotes are not to be used for documentation. Textual footnotes should be used only for extensions and useful excursions of information that if included in the body of the text might disrupt its continuity. Footnotes should be inserted using the “footnote” or “endnote” feature of the word processing software, which will automatically number the footnotes throughout the manuscript with superscript Arabic numerals.

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**Policy on Data Availability**

The AAA Executive Committee’s policy (originally adopted in 1929, and amended in 2009) is that the objective of the Association-wide journals (*The Accounting Review, Accounting Horizons, Issues in Accounting Education*) is to provide the widest possible dissemination of knowledge based on systematic scholarly inquiries into accounting as a field of professional research and educational activity. To fulfill this objective, authors are encouraged to make their data available for use by others in extending or replicating results reported in their articles.