AUDITING: A Journal of Practice & Theory

Editorial Policy

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.

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. New and revised manuscripts must be submitted through the Manuscript Submission and Peer Review System for AJPT, located at 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 $150.00 for members of the Auditing Section and $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.

JOURNAL-SPECIFIC MANUSCRIPT PREPARATION

Manuscript Length

Manuscripts should be as concise as the subject and research method permit, generally not to exceed 7000 words. However, due to the nature of qualitative research which necessitates longer papers, papers in that area should generally not exceed 12,000 words.

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.

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.