IJA AIMS AND SCOPE

IJA is a high quality specialist journal that publishes articles from the broad spectrum of auditing. Its primary aim is to communicate clearly, to an international readership, the results of original auditing research conducted in research institutions and/or in practice. The journal also aims to advance knowledge in auditing by publishing critiques, thought leadership papers and literature reviews on specific aspects of auditing. The journal seeks to publish articles that have international appeal either due to the topic transcending national frontiers or due to the clear potential for readers to apply the results or ideas in their local environments.

While articles must be methodologically and theoretically sound, any research orientation is acceptable. This means that papers may have an analytical and statistical, behavioural, economic and financial (including agency), sociological, critical, or historical basis. The editors consider articles for publication which fit into one or more of the following subject categories:

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- Public sector/governmental auditing
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- Audit quality
- Audit fees and related issues
- Environmental, social and sustainability audits
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- Independence issues
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