

CALL FOR PAPERS

Auditing and Assurance for Small Entities

Deadline for submissions: 28 February 2022

A high proportion of the audits and assurance engagements conducted in the world are on smaller entities, and yet most research concentrates on larger entities. Auditing and assurance for smaller entities often has features that make it useful in resolving research questions, such as reduced levels of regulation or a wide variety of assurance providers. The IAASB is currently developing a set of standards for the audit of less complex entities, and that is one area among many that we are interested in considering as suitable for the special issue. In order to encourage the publication of research on these important but often overlooked areas of assurance, we call for researchers to submit research papers on auditing and assurance for smaller entities.

We highlight a number of areas of particular interest and importance, although this list is not prescriptive:

1. Non-mandatory (voluntary) audits – why they are demanded and their value.
2. Audits of smaller business entities – for whom are they prepared and particular challenges.
3. Alternative forms of assurance for smaller entities – including types, and impact.
4. Charities – scope of regulatory audits/alternative assurance and demands for voluntary assurance.
5. Voluntary organizations – NGOs, membership societies etc – who demands assurance and why.
6. Unregulated audits – audits where there are no requirements for auditing standards to be followed.
7. Auditing standards for less complex entities – content, benefits and challenges.

This call is open to all methodologies. In addition to quantitative research, we will consider research utilising smaller sample sizes and case studies and research providing descriptive statistics on an under-researched setting.

Special Issue Guest Editors

- Adjunct Professor Carolyn Cordery (Victoria University of Wellington) carolyn.cordery@vuw.ac.nz
- Associate Professor Lasse Niemi (Aalto University) lasse.niemi@aalto.fi
- Professor David Hay (University of Auckland) d.hay@auckland.ac.nz

Submission guidelines

Papers must be submitted by **29 February 2022**. Papers will undergo a review process and are expected to be published in 2022. To submit your paper, please follow the IJA Author Guidelines at <https://onlinelibrary.wiley.com/page/journal/10991123/homepage/forauthors.html>