

CALL FOR PAPERS

Assurance beyond the Annual Report

Deadline for submissions: 29 February 2020

The provision of other assurance services is a rapidly expanding and dynamic market, yet existing assurance research predominantly focuses on the audit of annual financial reports. However, to encourage research on these emerging areas of assurance, we call for researchers to examine other assurance services. We interpret 'other assurance services' as the systematic and independent verification of information besides the annual report.

We highlight a number of areas of particular interest and importance:

1. The provision of internal audit and reporting on internal control deficiencies, with a particular focus on systems and process assurance, and forensic audits.
2. Cybersecurity and information assurance.
3. Performance auditing, including quality control assurance.
4. Compliance assurance for regulatory or legal requirements, including assurance around supply chain integrity.
5. The assurance of service performance reports by public sector entities or non-financial, reports in the corporate sector.
6. Review engagements, including the effect of differential levels of assurance.
7. The supply of non-audit services by audit firms other than the annual report auditor.

This call is open to all methodologies. In particular, given the focus on emerging forms of assurance services, we will consider research utilising smaller sample sizes and case studies. We view providing descriptive statistics on the functioning of a new market as an important contribution.

Special Issue Guest Editors

- Professor Michael Bradbury (Massey University)
- Dr Gladys Lee (University of Melbourne)
- Associate Professor Tom Scott (Auckland University of Technology)

Submission guidelines

Papers must be submitted by **29 February 2020**. Papers will undergo a review process and are expected to be published in 2021. To submit your paper, please follow the IJA Author Guidelines at <https://onlinelibrary.wiley.com/page/journal/10991123/homepage/forauthors.html>