



Managerial Auditing Journal

MAJ – Assurance, Management Performance & Governance

Special issue on

Audit quality

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The primary focus of this issue is to advance our understanding of audit quality, one of the most commonly studied and debated issues in the auditing and assurance profession, as well as the regulatory context. Nevertheless, there remains a lack of clarity and consensus as to the nature of audit quality, despite an increase in regulation and compliance. The aim of this special issue is to enhance the understanding of audit quality by publishing both theoretical and empirical studies from a broad perspective. Academically rigorous papers using a range of established and emerging methodologies that complement existing experimental and archival studies are encouraged. In particular, papers that address the precursors of audit quality will be considered, in addition to studies that question traditionally accepted measures, proxies and paradigms of audit quality.

Subject coverage

Possible topics include, but are not limited to, the following issues in respect of audit quality:

- determinants and measurement
- the validity and reliability of existing proxies
- the impact of corporate governance systems
- audit firm and audit team characteristics and their impact

- auditor-client interactions
- the nature of the relationship between audit committees and auditors
- audit quality in the public sector
- the market for quality differentiated audits
- auditor choice and audit quality – are they endogenous?

Submission instructions

The submission deadline for this special issue is **30 June 2013**.

Publication is expected in **2015**.

Submitted papers should not have been previously published, nor be currently under consideration for publication elsewhere. The format of the papers must follow the submission guidelines of MAJ. Authors should send their papers electronically by e-mail attachment (in a MS word file format) to the Guest Editors of the special issue, Dr Alan Kilgore and Professor Glenda Scully, at the following e-mail address: alan.kilgore@mq.edu.au, g.scully@curtin.edu.au

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