

Meditari Accountancy Research Call for papers
in collaboration with IAAER

The Meditari Accountancy Research journal is inviting papers for a Call entitled: The International Auditing and Assurance Standards Board: Insights for developing auditing standards fit for purpose. The Call is focused on informing the work of the International Auditing and Assurance Standard Board (IAASB) and is issued in collaboration with the International Association for Accounting Education and Research (IAAER). A detailed description of the background and rationale for this call is available [here](#).

Specific research topics include but are not limited to the following:

International Standard-setting

- analyses relating to the IAASB's project proposals (including response letters), work plans and exposure drafts. Topics include (but are not limited to)
 - sustainability assurance
 - use of technology in audits
 - auditor evaluation of going concern (including evaluation of management's assessments)
 - auditor responsibilities relating to fraud.
- variations in the application of and experiences with the implementation of International Auditing Standards in different contexts/jurisdictions.
- post-implementation reviews of new and amended auditing standards.

Assurance practices (across different contexts/jurisdictions)

- assessments of the barriers to or challenges encountered when widening the scope of assurance practices beyond traditional practices in the public, not-for-profit sectors, or private sectors
- assessments of the differences between limited and reasonable assurance.

Case studies, relating to (but not limited to) the following:

- sustainability reporting – for example, focused materials that can be used in accounting curricula
- the emergence of alternate forms of assurance.

Submissions will be handled by the guest editors Warren Maroun, Kai-Uwe Marten, Jayanthi Krishnan, Joe Schroeder, Donna Street.

All appropriate research methods/designs are welcome. To expedite the review process (and to minimize the likelihood of first-round rejections of manuscripts), we request that the submissions be rigorously implemented, well-articulated and formatted professionally.

Key dates

- Closing date for submissions: **31 October 2024**
- Expected publication date of special issue: early 2026

All submissions should be made using the journal's online system, choosing the special issue during submission.