



Editor's Comments
Auditing: A Journal of Practice & Theory

AFAANZ Audit SIG 2011

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The Foundation for The Gator Nation

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BUSINESS SCHOOL

My Goals

- Increase the quality and quantity of submissions to the journal.
- Increase the visibility and acceptance of the journal within the research community, *particularly among non-audit researchers.*
- Improve the efficiency and the effectiveness of the submission process.

Improve the Quality/Quantity of Submissions

- A commitment to publish diverse types of research: Method and theory.
- Introduce Special Research Forums:
 - Field and qualitative research (Yves Gendron/Mike Power)
 - Conservatism in auditing (Rick Hatfield/Kathryn Kadous)
 - Environmental assurance and auditing (Roger Simnett/Jeff Cohen)
 - Audit market competition (Don Stokes/Marleen Willekens)
- Inaugurate a “Best Paper” award for papers published in AJPT.
- Commission thought-leading papers from outside the audit field.

Improve Visibility/Reputation

- Publish more issues/papers/pages.
- Leverage initiatives related to quality of submissions.
 - Attract authors not traditionally working in auditing.
- (Continue to) work to increase the journal’s impact factor.
 - Most recent impact factor >1.0
- Actively pursue increased rating of the journal and inclusion in best journal “lists”.
 - Small step: We are now listed in Cabell’s Directory of Publishing Opportunities
- Consider a change in the name of the journal (!)

Improve the Review Process

- Implement the AAA's new on-line submission process.
- Increase the number of Associate Editors, and give them the power to make decisions.
- Expand the pool of reviewers and increase the size of the Editorial Board.
- Use system to track reviewer performance over time and periodically "refresh" the EB (particularly with junior scholars).
- Evaluate the possibility of an award for service as a reviewer.
- Goal: Firm decisions made in round 1 or 2 for 95% of submissions.
- Consider a "no revision" parallel submission path.

Limitations of Extant Auditing Research

- Slow (no?) advancement in the theoretical foundation of our research.
- Weak or ambiguous proxies in empirical research (e.g., audit quality).
- Problematic use the audit fee model.
- Over-reliance on a "black box" view of the audit.
- Need for innovation in experimental work.