

Special Issue Editors 3/2024:

**Prof. Dr. Kai-Uwe Marten, Prof. Dr. Reiner Quick, Prof. Dr. Klaus Ruhnke**

## **Innovations in Auditing and Other Assurance Engagements**

The external audit function is crucial to financial stability and a key contributor to trust and market confidence. The purpose of an audit is to enhance the credibility of financial reports prepared by management. This function can only be fulfilled if an adequate quality is provided. According to the generally accepted definition, audit quality is the market-assessed joint probability that a given auditor will both, discover a breach in the client's accounting system, and report the breach. However, audit markets are characterized by an excessive competition, which results in pressure on audit fees and may threaten audit quality due to the resulting need for reduced audit costs.

The field of auditing is undergoing a fundamental change due to disruptive technologies, such as big data and artificial intelligence, which fundamentally transform the financial reporting process and subsequently the way how financial statement audits are conducted. Other innovations relate to new elements of business reporting, such as the preparation and audit/review of ESG (Environment, Social, Governance) reports or ESEF (European Single Reporting Format) reports. In order to meet both objectives, adequate assurance quality and low costs, (technological and non-technological) innovations in auditing have to be considered.

This special issue provides a forum for original theories, methods and approaches that contribute to an improved (factual and perceived) quality of auditing and other assurance services and/or to an increased efficiency of them. We are interested in a wide range of research methods, i.e. qualitative, survey-based experimental, archival as well as analytical papers are welcome.

Topics of interest include, but are not limited to:

- Use of innovative new technologies like big data analytics, artificial intelligence, robotic process automation, or blockchain-technology and closely related topics such as continuous auditing
- Improvements in the (continuous) education of public accountants, e.g., competences needed to cope with technical innovations
- Advancements of assurance provision methodology, e.g., development in audit approaches
- Fraud detection and going concern evaluations
- Extensions of auditors' mandatory tasks, e.g., within the scope of assurance on compliance management systems or risk management systems
- Expanded auditor reports, e.g., within the scope of an opinion on the company's internal controls or ESEF reports
- Underresearched determinants of audit quality
- Alternative approaches to strengthen auditor independence
- The role of auditing in addressing climate change
- Assurance on non-financial reports and other emerging forms of external reporting, e.g., ESG reports

Manuscripts can be submitted either in English or German. Please submit your paper by email (docx or PDF-file) to one of the guest editors of the special issue, which you can also contact for further information and questions. Prior to submission, please visit the author guidelines on [www.dieunternehmung.ch](http://www.dieunternehmung.ch) and follow the instructions provided.

### Timeline

Submission of contributions	September 15, 2023
Feedback on initial submission	December 1, 2023
Submission of revised manuscript	February 15, 2024
Submission of final manuscript	May 15, 2024
Publication of special issue	September 2024

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