
Call for Papers 3/2024

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 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

Contact Details of Special Issue Editors

Prof. Dr. Kai-Uwe Marten
University of Ulm
Institute of Accounting and
Auditing
Helmholtzstraße 22
D-89081 Ulm
kai-uwe.marten@uni-ulm.de

Prof. Dr. Reiner Quick
Technical University of
Darmstadt
Department of Accounting
and Auditing
Hochschulstraße 1
D-64289 Darmstadt
quick@bwl.tu-darmstadt.de

Prof. Dr. Klaus Ruhnke
Freie Universität Berlin
School of Business and
Economics
FACTS-Department
Thielallee 73
D-14195 Berlin
klaus.ruhnke@fu-berlin.de

Die Unternehmung

Swiss Journal of Business Research and Practice

Organ of the Swiss Association for
Business Administration
www.dieunternehmung.ch
founded 1947

Editors

Prof. Dr. Frauke von Bieberstein, University of Bern
Prof. Dr. Dr. h.c. mult. Manfred Bruhn, University of Basel
Prof. Dr. Pascal Gantenbein, University of Basel
Prof. Dr. Markus Gmür, University of Fribourg
Prof. Dr. Stefan Güldenberg, EHL Lausanne
Prof. Dr. Christine Legner, University of Lausanne
Prof. Dr. Klaus Möller, University of St.Gallen
Prof. Dr. Günter Müller-Stewens, University of St.Gallen
Prof. Dr. Dieter Pfaff, University of Zürich
Prof. Dr. Martin Wallmeier, University of Fribourg

Chief Editor

Prof. Dr. Klaus Möller
University of St.Gallen
Professor for Controlling /
Performance Management
Tigerbergstrasse 9
CH-9000 St. Gallen
Tel. +41 71 224 7406
E-Mail: klaus.moeller@unisg.ch

„Die Unternehmung“ pursues the goal of spreading new insights from business management research, drawing attention to important challenges in business practices, introducing scientifically based practical solution approaches as well as promoting the exchange between science and practice.

„Die Unternehmung“ addresses scientists, university students and professors as well as decision makers in business. With its concept of combining theoretical standards and practical relevance in high-quality contributions, it ranks among the leading management journals in German.

All submitted contributions are subject to a Double-Blind-Review.

Relevant authors information and guidelines can be found on: www.dieunternehmung.ch