



**CENTER
FOR AUDIT
QUALITY**



**American
Accounting
Association**
Thought Leaders in
Accounting

**Access to Audit Personnel
Request for Proposals – Due Date: February 1, 2017**

The Center for Audit Quality and the Auditing Section of the American Accounting Association request proposals for the Access to Audit Personnel program. The purpose of this program is to assist scholars in obtaining access to auditor participants for experimental/behavioral research.

Beginning with the 2017 award cycle, the Access to Audit Personnel program will accept proposals that feature tenured faculty as the principal investigator.

A committee of senior academics and practitioners will evaluate proposals based on (1) ability to address important research questions that are relevant to practice, (2) ability to contribute to academic literature, (3) methodological soundness, and (4) level and extent of resources requested. All proposals must include the most recent version of the study's data collection protocol/instrument, which should be at an advanced stage of development. Instruments from successful proposals will be subject to further review, which may result in refinements. **The expectation is that the CAQ Governing Board firms will administer the data collection protocols between June 1 and August 31, 2017.**

Please provide an abstract of no more than 200 words and a proposal of no more than five pages. The proposal should include the following:

- A description of the research question and its importance to practice.
- A description of how the research fits into the existing academic literature.
- A description of specific predictions, including theory-based explanations underlying the predictions. Research without specific predictions (e.g., interview, case study, survey) will also be considered and should include a description of how the research relates to theory.
- A description of the proposed methodology, including the research design and key variables, if applicable, and the proposed methods of analysis.
- A description of request for participants, including the number of participants, level of experience (e.g., audit senior, manager, and/or number of years of experience), and any other selection criteria. Proposals must specify if additional participants will be required for pilot testing.
- A timeline for data collection, analysis, and report writing.

All proposals should also include the following items, which are not counted against the five-page limit:

- A list of references
- A well developed research instrument, interview script, survey document, etc.
- Curriculum vitae for all members of the research team

Proposals are due by midnight PST, **Wednesday, February 1, 2017**. Academics must complete an online application form (<http://bit.ly/caq-access>) and attach the proposal, data collection instrument, and other supporting materials as a single PDF or Word document. A short video on elements of a successful proposal can be viewed on the CAQ website. We hope that this video will assist in the development of successful proposals.

All selected research teams must obtain Institutional Review Board(s) approval prior to data collection. Given short deadlines, it is a good idea to start this process when you submit your protocol.

Up to eight proposals will be selected for this program in 2017; a portion of these eight awards will be set aside for doctoral students and tenure track professors. Those who submit proposals for Access will be notified of the status of their request by the end of April 2017. Researchers who do not receive an Access grant may obtain study participants through other avenues.

The AAA, the CAQ, and its member firms do not fund travel or any other expenses incurred by the researchers who are selected to participate in this program. Travel and other expenses are the responsibility of the researchers.

Questions should be submitted to tpayne@thecaq.org.