Access to Audit Personnel
Second Annual
Request for Proposals – Due Date: *April 21, 2014*

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 to obtain access to auditor participants for research. The second year of this program will continue to focus on proposals in which the principal investigator is a doctoral student or a professor seeking tenure, although these scholars may team with more senior academics on the research. 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 in an advanced stage of development. Protocols for successful proposals will be subject to review, which may result in refinements to the instrument. The expectation is that firms will administer the data collection protocols between July and November, 2014.

Please provide an abstract of no more than 200 words and a proposal of no more than 5 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 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., Senior, Manager, 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.
- A list of references, which is not counted against the 5-page limit.

In addition to the elements listed above, submissions must include a draft of the research instrument along with the vitae of research team members. Your abstract, proposal, timeline, references, and data collection instrument should be submitted as a single PDF or Word document.

Please note that the research team will be required to obtain from their college/university Institutional Review Board(s) approval of the data collection protocol.

Proposals are due by midnight, Monday, April 21, 2014. The CAQ has implemented a new submission process through its website. Academics must complete the application form and attach the proposal, data collection instrument, and other supporting materials.

Up to five (5) proposals will be selected for this program in 2014. Those who submit proposals for access will be notified of the status of their request by the end of June 2014.

Expenses incurred in the course of data collection are the responsibility of the researcher(s). The AAA, the CAQ and its member firms do not provide research funding under this program.

Questions should be submitted to tpayne@thecaq.org.