

# Call for papers



## Managerial Auditing Journal

### MAJ – Assurance, Management Performance & Governance

Special Issue on

**Assurance: a concept in evolution**

Guest Editor: Professor Dr Gerrit Sarens, Louvain School of Management,  
Université Catholique de Louvain

This special issue aims at publishing high quality research articles that advance our understanding of how both internal and external assurance have evolved as a concept, a practice and the role it has played in corporate governance. Assurance is one of the most commonly studied and debated issues in academic accounting and auditing research. Nevertheless, there is still much confusion in the literature as the nature of the concept and roles have changed over time, influenced by many micro- and macro-economic factors. The aim of this special issue is to enhance the understanding of assurance as evolved today, by publishing both theoretical and empirical studies that consider assurance from a broad perspective, conceptual, historical and critical.

#### Subject coverage

Possible topics for contributions include, but are not limited to, the following issues:

- What does assurance mean? How has its meaning evolved?
- Assurance and corporate governance.
- How have the assurance needs of internal and external actors evolved?
- Which micro- and macro-economic factors have had an impact on the needs for assurance and the way it is provided?
- Is there an assurance expectations gap and how has this evolved?

- How has assurance been provided and by whom?
- How has assurance been measured in academic research?
- Integrated assurance as a new concept in corporate governance.
- Assurance and risk management (including internal control).
- Reflections on the future of assurance.

Contributions from both developed and developing countries are welcome.

#### Submission instructions

The submission deadline for this special issue is 30 June 2013.

Publication is expected in 2014.

Submitted papers should not have been previously published, nor be currently under consideration for publication elsewhere. The format of the papers must follow the submission guidelines of Managerial Auditing Journal. Authors should send their papers electronically by e-mail attachment (in a MS word file format) to the guest editor of the special issue, Professor Dr Gerrit Sarens, at the following e-mail address: [gerrit.sarens@uclouvain.be](mailto:gerrit.sarens@uclouvain.be)

More information and author guidelines can be found at:  
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